

**WILLIAMSON COUNTY GOVERNMENT**

**WILLIAMSON COUNTY, ILLINOIS**

**INDEPENDENT AUDITORS' REPORT**

**NOVEMBER 30, 2013**

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July 25, 2014

## INDEPENDENT AUDITORS' REPORT

Williamson County Government  
Williamson County Administration Building  
407 N. Monroe Street  
Marion, IL 62959

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Williamson County Government, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Williamson County Government, Illinois, as of November 30, 2013 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 64 through 73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Williamson County Government Illinois' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Report on Other Legal and Regulatory Requirements**

In accordance with Government Auditing Standards, we have also issued our report dated July 25, 2014, on our consideration of the Williamson County Government, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Williamson County Government, Illinois' internal control over financial reporting and compliance.

Readers of this report should be aware that there is a separate Auditor's Report issued on the Williamson County Circuit Clerk's office as required by the Administrative Office of Illinois Courts. That Auditor's Report should be read in conjunction with this Auditor's Report.

**Other Matter**

During the fiscal year ended November 30, 2013, the Williamson County Circuit Clerk's Office learned three staff members had been accused of participating in a collusion to defraud Williamson County Government. There is an investigation pending by law enforcement. The effect on the financial statements of Williamson County Government, Illinois as of and for the year ended November 30, 2013 is unknown as of the date of this report. Accordingly, our opinion is not modified with respect to this matter.

Respectfully submitted,

  
HUDGENS & MEYER, LLC  
Certified Public Accountants



July 25, 2014

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Williamson County Government  
Williamson County Administration Building  
407 N. Monroe Street  
Marion, IL 62959

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Williamson County Government, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise Williamson County Government, Illinois' basic financial statements and have issued our report thereon dated July 25, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Williamson County Government, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County Government, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County Government, Illinois' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses



A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During the fiscal year ended November 30, 2013, the Williamson County Circuit Clerk's Office learned three staff members had been accused of participating in a collusion to defraud Williamson County Government. There is an investigation pending by law enforcement. The effect on the financial statements of Williamson County Government, Illinois as of and for the year ended November 30, 2013 is unknown as of the date of this report. Accordingly, our opinion is not modified with respect to this matter.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Williamson County Government, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters.

We noted certain matters that we reported to management of Williamson County Government in a separate letter dated July 25, 2014.

**Purpose of this Report**

Readers of this report should be aware that there is a separate Auditor's Report issued on the Williamson County Circuit Clerk's office as required by the Administrative Office of Illinois Courts. That Auditor's Report should be read in conjunction with this Auditor's Report.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



HUDGENS & MEYER, LLC  
Certified Public Accountants

**BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2013**

**WILLIAMSON COUNTY GOVERNMENT**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**NOVEMBER 30, 2013**

	<b><u>PRIMARY GOVERNMENT</u></b>	<b><u>COMPONENT UNIT</u></b>
	<b><u>GOVERNMENTAL ACTIVITIES</u></b>	<b><u>Public Building Commission of Williamson County</u></b>
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
Cash and cash equivalents	\$ 2,002,207	\$ 2,834,690
Inventory	1,183,475	-
Due from State of Illinois	1,189,315	-
Other receivables	482,120	-
Due from other funds	175,102	-
<b><u>RESTRICTED ASSETS</u></b>		
Cash and cash equivalents	16,358,906	-
<b><u>CAPITAL ASSETS</u></b>		
Land	831,066	-
Automobiles	3,484,447	-
Building improvements	462,038	-
Buildings & Construcion in Progress	22,360,196	13,451,541
Equipment	6,584,065	-
Infrastructure	48,686,291	-
Furniture & fixtures	802,399	-
Software	985,730	-
Bond Costs	398,688	-
Accumulated depreciation	(61,249,762)	(5,519,359)
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 44,736,283</u></b>	<b><u>\$ 10,766,872</u></b>
<b><u>LIABILITIES AND NET POSITION</u></b>		
<b><u>LIABILITIES</u></b>		
<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable	\$ 658,425	\$ 1,491
Due to others	212,401	-
General ledger overdrafts	8,727	-
Current portion of long-term debt - bonds payable	-	-
Interest payable on bonds	-	-
<b><u>TOTAL CURRENT LIABILITIES</u></b>	<b><u>\$ 879,553</u></b>	<b><u>\$ 1,491</u></b>
<b><u>NONCURRENT LIABILITIES</u></b>		
Noncurrent portion of long-term debt - bonds payable	\$ 28,144,000	\$ 6,604,821
Obligation for compensated absences	1,195,698	1,701
<b><u>TOTAL NONCURRENT LIABILITIES</u></b>	<b><u>\$ 29,339,698</u></b>	<b><u>\$ 6,606,522</u></b>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 30,219,251</u></b>	<b><u>\$ 6,608,013</u></b>
<b><u>NET POSITION</u></b>		
Invested in capital assets, net of related debt	\$ (1,359,842)	\$ 1,327,361
Restricted for:		
Capital Projects	1,720,050	-
Debt Service	920,531	-
Specific funds and purposes	12,881,038	-
Inventories	1,183,475	-
Internal Service Fund purposes	941,664	-
Unrestricted	(1,769,884)	2,831,498
<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ 14,517,032</u></b>	<b><u>\$ 4,158,859</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**NOVEMBER 30, 2013**

	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		COMPONENT UNIT Public Building Commission of Williamson County
	EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTAL	
<b>PROGRAM ACTIVITIES - PRIMARY GOVERNMENT</b>						
<b>GOVERNMENTAL ACTIVITIES</b>						
General and administrative	\$ 10,996,373	\$ 2,027,457	\$ 5,643,499	\$ -	\$ (3,325,417)	\$ (2,617,367)
Public safety	6,706,240	1,812,153	509,686	-	(4,384,401)	-
Judiciary and court related	3,179,884	321,576	-	-	(2,858,308)	-
Transportation	5,453,162	450,000	1,289,413	-	(3,713,749)	-
Public welfare	23,969	-	-	-	(23,969)	-
Interest expense	1,621,653	-	-	-	(1,621,653)	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 27,981,281</b>	<b>\$ 4,611,186</b>	<b>\$ 7,442,598</b>	<b>\$ -</b>	<b>\$ (15,927,497)</b>	<b>\$ (2,617,367)</b>
<b>GENERAL REVENUES AND TRANSFERS</b>						
Taxes:						
Property taxes				\$ 11,175,041	\$ 11,175,041	\$ 1,987,429
Mobile home privilege taxes				47,469	47,469	-
Payments in lieu of taxes				44,712	44,712	-
Expense reimbursements				3,118,652	3,118,652	80,000
Interest income on investments				51,949	51,949	4,060
Interest, penalties and costs				183,830	183,830	-
Interfund transfers				600,309	600,309	-
<b>TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS</b>				<b>\$ 15,221,962</b>	<b>\$ 15,221,962</b>	<b>\$ 2,071,489</b>
<b>CHANGE IN NET POSITION</b>				\$ (705,535)	\$ (705,535)	\$ (545,878)
<b>NET POSITION - BEGINNING OF YEAR</b>				15,222,567	15,222,567	4,704,737
<b>NET POSITION - END OF YEAR</b>				<b>\$ 14,517,032</b>	<b>\$ 14,517,032</b>	<b>\$ 4,158,859</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**NOVEMBER 30, 2013**

**TOTAL FUND BALANCE - GOVERNMENTAL FUNDS** **\$ 19,569,913**

Total Net Position reported for governmental activities in the Government-wide Statement of Net Position are different because:

- Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Capital assets consist of the following:
 

Land	831,066
Automobiles	3,484,447
Building Improvements	462,038
Buildings & Construction in Progress	22,360,196
Equipment	6,584,065
Infrastructure	48,686,291
Furniture & fixtures	802,399
Software	985,730
Bond Costs	398,688
Accumulated depreciation	(61,249,762)
- Bonds payable as of November 30, 2013 are not reportable in the Governmental Funds Balance Sheet. (28,144,000)
- Interest payable as of November 30, 2013 is not reportable in the Governmental Funds Balance Sheet. -
- The Government-wide Statement of net position records a compensated absences accrual as required by GASB #34. Therefore, there will be a reconciling item to the Governmental Funds Balance Sheet. (1,195,703)
- Internal service funds are used by management to charge the costs of various insurances for the Government. The net position for internal service funds are reported in the Government-wide financial statements but are excluded from the Governmental Funds Balance Sheet. 941,664

**TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION** **\$ 14,517,032**

**\$ 48,085**

-	Governmental funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	529,900
-	Depreciation expense on capital assets is reported in the Government-wide Statement of Activities, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds.	(1,676,762)
-	Governmental funds report principal loan repayments as current year expense. However, in the Government-wide Statement of Activities, the principal loan repayments are not reported as expense. The current and non-current portions of debt are reflected on the Government-wide Statement of Net Position.	1,590,000
-	Governmental funds do not report the liability for compensated absences, this is only reported on the Government-wide Statement of Net Position. The following is the net adjustment for the change in the liability for compensated absences.	252,000
-	Internal service funds are used by management to charge the costs of various insurance expenses for the Government. The net revenue (expense) of the internal service funds is reported in the Government-wide financial statements but is excluded from the Governmental Funds financial statements.	(1,401,277)
	Change in interest payable.	(47,481)

<b>CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES</b>	<b>\$ (705,535)</b>
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**WILLIAMSON COUNTY GOVERNMENT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
NOVEMBER 30, 2013**

	MAJOR FUNDS				TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	MOTOR FUEL TAX	UNIT ROAD AND BRIDGE	JAIL CONSTRUCTION		
<b>ASSETS</b>						
Cash and cash equivalents	\$ 989,519	\$ 1,868,410	\$ 1,592,512	\$ 1,539,133	\$ 11,312,754	\$ 17,302,328
Document stamps inventory	-	-	-	-	4,621	4,621
Inventory	-	710,042	466,835	-	1,977	1,178,854
Sales tax receivable	687,927	-	-	-	-	687,927
Income tax receivable	428,035	-	-	-	-	428,035
Salary reimbursements receivable	73,353	-	-	-	-	73,353
Other receivables	110,551	-	5,708	-	368,328	484,587
Due from other funds	182,026	-	-	-	38,354	220,380
<b>TOTAL ASSETS</b>	<b>\$ 2,471,411</b>	<b>\$ 2,578,452</b>	<b>\$ 2,065,055</b>	<b>\$ 1,539,133</b>	<b>\$ 11,726,034</b>	<b>\$ 20,380,085</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 66,256	\$ 388,000	\$ 37,061	-	\$ 53,328	\$ 544,645
Due to other funds	-	-	-	-	44,398	44,398
Due to others	-	-	-	-	212,402	212,402
General ledger overdraft	-	-	-	-	8,727	8,727
<b>TOTAL LIABILITIES</b>	<b>\$ 66,256</b>	<b>\$ 388,000</b>	<b>\$ 37,061</b>	<b>\$ -</b>	<b>\$ 318,855</b>	<b>\$ 810,172</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Inventories	\$ -	\$ 710,042	\$ 466,835	\$ -	\$ 6,598	\$ 1,183,475
Long-term loan receivable	-	-	-	-	316,320	316,320
Restricted:						
Statutory purposes	-	1,480,410	1,561,159	-	7,556,882	10,598,451
Grant agreement	-	-	-	-	937,041	937,041
Revolving loan agreement	-	-	-	-	194,494	194,494
Donor request	-	-	-	-	347,998	347,998
Debt service	-	-	-	-	920,531	920,531
Capital projects	-	-	-	1,539,133	-	1,539,133
Assigned						
Public safety enhancements	-	-	-	-	9,580	9,580
Capital improvements	-	-	-	-	180,917	180,917
Other purposes	-	-	-	-	793,474	793,474
Unassigned	2,405,155	-	-	-	143,344	2,548,499
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,405,155</b>	<b>\$ 2,190,452</b>	<b>\$ 2,027,994</b>	<b>\$ 1,539,133</b>	<b>\$ 11,407,179</b>	<b>\$ 19,569,913</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,471,411</b>	<b>\$ 2,578,452</b>	<b>\$ 2,065,055</b>	<b>\$ 1,539,133</b>	<b>\$ 11,726,034</b>	<b>\$ 20,380,085</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2013**

	MAJOR FUNDS					TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES	GENERAL	MOTOR FUEL TAX	UNIT ROAD AND BRIDGE	JAIL CONSTRUCTION			
General property tax	\$ 4,964,119	\$ -	\$ 657,497	\$ -	\$ -	\$ 4,750,621	\$ 10,372,237
Mobile home privilege tax	23,461	-	2,863	-	-	21,483	47,807
Payment in lieu of tax	20,087	-	2,156	-	-	17,572	39,815
Personal property replacement tax	402,613	-	110,284	-	-	-	512,897
Sales tax	2,669,777	-	-	-	-	-	2,669,777
Use tax	352,033	-	-	-	-	-	352,033
Income tax	1,728,250	-	-	-	-	-	1,728,250
Salary reimbursements	449,933	-	-	-	-	-	449,933
Motor fuel tax allotments	-	1,343,621	-	-	-	948,290	2,291,911
Fees for services	16,744	-	-	-	-	2,322,978	2,339,722
Liquor licenses	-	-	-	-	-	-	-
Rents	42,381	-	-	-	-	-	42,381
Interest, penalties and costs	183,830	-	-	-	-	-	183,830
Interest income	7,668	12,931	2,061	7,970	-	26,683	57,313
Reimbursement of expenditures	74,816	-	188,023	-	-	741,420	1,004,259
Miscellaneous receipts	144,375	-	-	-	-	338,188	482,563
Department of Transportation	-	-	-	-	-	700,318	700,318
Interest abatement program receipts	-	-	-	-	-	505,101	505,101
Federal financial assistance	30,942	-	-	-	-	272,056	302,998
State financial assistance	9,657	-	-	-	-	-	9,657
<b>TOTAL REVENUES</b>	<b>\$ 11,120,686</b>	<b>\$ 1,356,552</b>	<b>\$ 962,884</b>	<b>\$ 7,970</b>	<b>\$ -</b>	<b>\$ 10,644,710</b>	<b>\$ 24,092,802</b>
EXPENDITURES							
General and administrative	\$ 2,402,109	\$ -	\$ -	\$ -	\$ -	\$ 2,771,813	\$ 5,173,922
Public safety	5,153,696	-	-	-	-	400,978	5,554,674
Judiciary and court related	2,766,626	-	-	-	-	261,930	3,028,556
Transportation	-	1,461,906	878,436	-	-	3,972,432	6,312,774
Public welfare	-	-	-	-	-	172,331	172,331
Bond principal and interest payments	-	-	-	-	-	3,165,579	3,165,579
Capital outlay	-	-	-	29,766	-	500,134	529,900
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,322,431</b>	<b>\$ 1,461,906</b>	<b>\$ 878,436</b>	<b>\$ 29,766</b>	<b>\$ -</b>	<b>\$ 11,245,197</b>	<b>\$ 23,937,736</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 798,255</b>	<b>\$ (105,354)</b>	<b>\$ 84,448</b>	<b>\$ (21,796)</b>	<b>\$ -</b>	<b>\$ (600,487)</b>	<b>\$ 155,066</b>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ 3,113,816	\$ 1,034	\$ 156,196	\$ -	\$ -	\$ 3,986,032	\$ 7,257,078
Operating transfers out	(4,166,990)	-	(174,678)	-	-	(3,022,391)	(7,364,059)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (1,053,174)</b>	<b>\$ 1,034</b>	<b>\$ (18,482)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 963,641</b>	<b>\$ (106,981)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (254,919)</b>	<b>\$ (104,320)</b>	<b>\$ 65,966</b>	<b>\$ (21,796)</b>	<b>\$ -</b>	<b>\$ 363,154</b>	<b>\$ 48,085</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>2,660,074</b>	<b>2,294,772</b>	<b>1,962,028</b>	<b>1,560,929</b>	<b>-</b>	<b>11,044,025</b>	<b>19,521,828</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,405,155</b>	<b>\$ 2,190,452</b>	<b>\$ 2,027,994</b>	<b>\$ 1,539,133</b>	<b>\$ -</b>	<b>\$ 11,407,179</b>	<b>\$ 19,569,913</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**NOVEMBER 30, 2013**

**GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS**

	<b>MAJOR FUNDS</b>				
	<b>EMPLOYEE HEALTH INSURANCE</b>	<b>ICRMT SELF-INSURANCE FUND</b>	<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>	<b>RETIREE HEALTH INSURANCE</b>	<b>TOTAL</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 75,962	\$ 262,142	\$ 367,026	\$ 353,659	\$ 1,058,789
Other receivables	39,303	30	147	-	39,480
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 115,265</b>	<b>\$ 262,172</b>	<b>\$ 367,173</b>	<b>\$ 353,659</b>	<b>\$ 1,098,269</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 1,379	\$ -	\$ 115,923	\$ -	\$ 117,302
Due to others	-	-	-	-	-
Due to other funds	-	-	-	39,303	39,303
<b>TOTAL LIABILITIES</b>	<b>\$ 1,379</b>	<b>\$ -</b>	<b>\$ 115,923</b>	<b>\$ 39,303</b>	<b>\$ 156,605</b>
<b>NET POSITION</b>					
Restricted:	\$	\$	\$	\$	\$
Employee health insurance expenses	113,886	-	-	-	113,886
Retiree health insurance expenses	-	-	-	314,356	314,356
Retirement contributions	-	-	251,250	-	251,250
Insurance expenses	-	262,172	-	-	262,172
Unrestricted	-	-	-	-	-
<b>TOTAL NET POSITION</b>	<b>\$ 113,886</b>	<b>\$ 262,172</b>	<b>\$ 251,250</b>	<b>\$ 314,356</b>	<b>\$ 941,664</b>
<b>TOTAL LIABILITIES AND NET POSITIC</b>	<b>\$ 115,265</b>	<b>\$ 262,172</b>	<b>\$ 367,173</b>	<b>\$ 353,659</b>	<b>\$ 1,098,269</b>

**RECONCILIATION OF THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

**TOTAL NET POSITION - PROPRIETARY FUNDS** **\$ 941,664**

- Internal service funds are used by management to charge the costs of various insurances for the Government. The net position for internal service funds are reported in the Government-wide financial statements in the Governmental Activities column.

**TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION** **\$ 941,664**

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**NOVEMBER 30, 2013**

	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS				
	MAJOR FUNDS				TOTAL
	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	RETIREE HEALTH INSURANCE	
<b>OPERATING REVENUES</b>					
General property tax	\$ -	\$ 175,808	\$ 619,769	\$ -	\$ 795,577
Mobile home tax	-	1,245	6,616	-	7,861
Payment in lieu of tax	-	887	4,008	-	4,895
Interest income	107	185	67	179	538
Reimbursement of expenditures	797,972	-	234,668	-	1,032,640
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 798,079</b>	<b>\$ 178,125</b>	<b>\$ 865,128</b>	<b>\$ 179</b>	<b>\$ 1,841,511</b>
<b>OPERATING EXPENSES</b>					
General and administrative	\$ 2,985,302	\$ 277,671	\$ 1,377,458	\$ 39,303	\$ 4,679,734
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,985,302</b>	<b>\$ 277,671</b>	<b>\$ 1,377,458</b>	<b>\$ 39,303</b>	<b>\$ 4,679,734</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (2,187,223)</b>	<b>\$ (99,546)</b>	<b>\$ (512,330)</b>	<b>\$ (39,124)</b>	<b>\$ (2,838,223)</b>
<b>TRANSFERS IN AND (OUT)</b>					
Operating transfers in	\$ 2,200,000	\$ 5,006	\$ -	\$ 100,543	\$ 2,305,549
Operating transfers out	-	-	(787,170)	(81,433)	(868,603)
<b>TOTAL TRANSFERS IN AND (OUT)</b>	<b>\$ 2,200,000</b>	<b>\$ 5,006</b>	<b>\$ (787,170)</b>	<b>\$ 19,110</b>	<b>\$ 1,436,946</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 12,777</b>	<b>\$ (94,540)</b>	<b>\$ (1,299,500)</b>	<b>\$ (20,014)</b>	<b>\$ (1,401,277)</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>101,109</b>	<b>356,712</b>	<b>1,550,750</b>	<b>334,370</b>	<b>2,342,941</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 113,886</b>	<b>\$ 262,172</b>	<b>\$ 251,250</b>	<b>\$ 314,356</b>	<b>\$ 941,664</b>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:**

**NET CHANGE IN NET POSITION - PROPRIETARY FUNDS**

**\$ (1,401,277)**

- There are no reconciling items for the Proprietary funds. The changes in net position for internal service funds are reported in the Government-wide financial statements in the Governmental Activities column.

**CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

**\$ (1,401,277)**

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**NOVEMBER 30, 2013**

**GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS**

	<b>MAJOR FUNDS</b>					
	<b>EMPLOYEE HEALTH INSURANCE</b>	<b>ICRMT SELF-INSURANCE FUND</b>	<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>	<b>RETIREE HEALTH INSURANCE</b>	<b>TOTAL</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Cash received for current services	\$ 797,972	\$ 177,940	\$ 865,061	\$ -	\$	\$ 1,840,973
Cash used for operations	(2,990,210)	(274,124)	(1,436,071)	-		(4,700,405)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ (2,192,238)</b>	<b>\$ (96,184)</b>	<b>\$ (571,010)</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ (2,859,432)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>						
Transfers from other funds	\$ 2,200,000	\$ 5,006	\$ -	\$ 100,543	\$	\$ 2,305,549
Transfers to other funds	-	-	(787,170)	(81,433)		(868,603)
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<b>\$ 2,200,000</b>	<b>\$ 5,006</b>	<b>\$ (787,170)</b>	<b>\$ 19,110</b>	<b>\$</b>	<b>\$ 1,436,946</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest on bank deposits and investments	\$ 107	\$ 185	\$ 67	\$ 179	\$	\$ 538
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ 7,869</b>	<b>\$ (90,993)</b>	<b>\$ (1,358,113)</b>	<b>\$ 19,289</b>	<b>\$</b>	<b>\$ (1,421,948)</b>
<b>BEGINNING CASH AND CASH EQUIVALENTS AT DECEMBER 1, 2012</b>	<b>68,093</b>	<b>353,135</b>	<b>1,725,139</b>	<b>334,370</b>		<b>2,480,737</b>
<b>ENDING CASH AND CASH EQUIVALENTS AT NOVEMBER 30, 2013</b>	<b>\$ 75,962</b>	<b>\$ 262,142</b>	<b>\$ 367,026</b>	<b>\$ 353,659</b>	<b>\$</b>	<b>\$ 1,058,789</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>						
Operating Income (Loss)	\$ (2,187,330)	\$ (99,731)	\$ (512,397)	\$ (39,303)	\$	\$ (2,838,761)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Changes in Assets and Liabilities:						
(Increase) Decrease in due from others	\$ (6,287)	\$ 3,547	\$ 7,200	\$ -	\$	\$ 4,460
Increase (Decrease) in due to others	1,379	-	(65,813)	39,303		(25,131)
<b>Total Adjustments</b>	<b>\$ (4,908)</b>	<b>\$ 3,547</b>	<b>\$ (58,613)</b>	<b>\$ 39,303</b>	<b>\$</b>	<b>\$ (20,671)</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ (2,192,238)</b>	<b>\$ (96,184)</b>	<b>\$ (571,010)</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ (2,859,432)</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF NET POSITION - FIDUCIARY FUNDS**  
**NOVEMBER 30, 2013**

**ASSETS**

Cash and cash equivalents	\$ 2,935,303
Other receivables	69,436,649
Due from other funds	491

**TOTAL ASSETS**

**\$ 72,372,443**

**LIABILITIES AND NET POSITION**

**LIABILITIES**

Tax available for distribution	\$ 379,264
Overpayments	308,716
Due to other funds	137,170
Agency funds due others	1,558,173
Deferred charges	69,371,754

**TOTAL LIABILITIES**

**\$ 71,755,077**

**NET POSITION**

Restricted for trust purposes	\$ 617,366
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**TOTAL NET POSITION**

**\$ 617,366**

**TOTAL LIABILITIES AND NET POSITION**

**\$ 72,372,443**

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS**  
**NOVEMBER 30, 2013**

**ADDITIONS**

General property tax	\$ 2,998,948
Mobile home privilege tax	14,494
Payment in lieu of tax	12,099
Fees for services	2,041,804
Interest income	4,023
Occupancy tax	328,531
Tax redemptions	1,753,410
Miscellaneous receipts	11,249

<b><u>TOTAL ADDITIONS</u></b>	<b><u>\$ 7,164,558</u></b>
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**DEDUCTIONS**

General and administrative	\$ 4,211,471
Judiciary and court related	127,237
Public health	681,624
Public welfare	297,995
Public safety	380,235

<b><u>TOTAL DEDUCTIONS</u></b>	<b><u>\$ 5,698,562</u></b>
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<b><u>CHANGE IN NET POSITION</u></b>	<b><u>\$ 1,465,996</u></b>
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in	\$ 95,230
Operating transfers out	(1,425,195)

<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ (1,329,965)</u></b>
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<b><u>CHANGE IN NET POSITION AFTER TRANSFERS</u></b>	<b><u>\$ 136,031</u></b>
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<b><u>NET POSITION, BEGINNING OF YEAR</u></b>	<b><u>481,335</u></b>
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<b><u>NET POSITION, END OF YEAR</u></b>	<b><u>\$ 617,366</u></b>
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**NOTES TO BASIC FINANCIAL STATEMENTS**

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

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**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Williamson County, Illinois (the "County") was incorporated under the provisions of the State of Illinois. The County operates under the Commission form of government and provides the following services: public safety, transportation services for highways and bridges, judiciary and court related services, public health, public welfare and general administrative services.

The County operates with three elected County Commissioners. Those Commissioners also appoint members to various boards of which one has been determined to be a component unit and others that are considered to be related organizations of the County.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of Williamson County Government are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including, required disclosures, of the County's financial activities for the fiscal year ended November 30, 2013.

**A. Financial Reporting Entity**

The County's financial reporting entity has been determined in accordance with governmental standards for defining the reporting entity and identifying entities to be included in its basic financial statements. Those standards identify the County's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit's governing body and is able to impose its will on that potential component unit, or there is a potential component unit to provide specific financial benefits to or impose specific financial burdens on the County. The County's financial reporting entity consists of Williamson County, Illinois (the primary government) and its component unit, the Public Building Commission of Williamson County.

**B. Component Unit**

The component unit has engaged for its own separate independent audit. The component unit will separately issue its audited financial statements when available. Copies of the component unit's financial statements may be obtained by contacting the component unit directly.

The component unit for Williamson County Government is:

Public Building Commission of Williamson County  
407 N. Monroe Street  
Marion, IL 62959

**Component Unit**

Public Building Commission  
of Williamson County

**Brief Description of Activities and Relationship to the County**

To develop, finance and provide County facilities and office space to the office holders of Williamson County Government. The Williamson County Board of Commissioners appoint three of the five Public Building

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Component Unit (Continued)**

Commission Board members. The Williamson County Board also approves each year's property tax levy. The County also collects all property tax revenues for the Public Building Commission and distributes such property tax to the Public Building Commission subsequent to collection. Assets of the Public Building Commission are managed by the Board members of the Public Building Commission of Williamson County. The Public Building Commission of Williamson County's fiscal year end is November 30 of each year.

**C. Related Organizations**

Related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making board appointments or approving an annual tax levy. The County has no significant influence over the management, budget or policies of the related organizations. Audited financial statements, if prepared, are available from the respective organizations. Related organizations are described as follows:

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Blairsville Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Burnside Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Corinth Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Devil's Kitchen Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Ferges Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Highway 37 North Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Wye Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Related Organizations (Continued)**

**Related Organizations**

**Brief Description of Activities and Relationship to the County**

Williamson County Community Mental Health "708" Board

Develop, finance and provide mental health services to the residents of the County. Assets and operations of the "708" Board are managed by the "708" Board.

Bi-County Health Board

Develop, finance and provide health services to the residents of the County. Assets and operations of the Bi-County Health Board are managed by the Bi-County Health Board.

Williamson County Child Advocacy Center

Develop, finance and provide advocacy services to the residents deemed children of the County. Assets and operations of the Child Advocacy Center are managed by the Child Advocacy Center.

Williamson County University of Illinois Cooperative Extension

Develop, finance and provide services to the residents of the County. Assets and operations of the University of Illinois Cooperative Extension are managed by the University of Illinois Cooperative Extension.

Williamson County Programs On Aging

Develop, finance and provide services to the senior citizen residents of the County. Assets and operations of the Williamson County Programs on Aging are managed by the Williamson County Programs on Aging.

First Judicial Circuit Probation Services

The Illinois Probation and Probation Officer's Act requires the Chief Judge of each circuit to provide probation services for all counties within the circuit in a manner consistent with the annual probation plan, standards, policies and regulations established by the Illinois Supreme Court. The First Judicial Circuit Probation Services is a probation district covering the nine counties of the First Judicial Circuit of Illinois, with Williamson County being the lead county. Williamson County Government serves as the lead County for the First Judicial Circuit Probation Service. Assets and operations of the First Judicial Circuit Probation Services are managed by the First Judicial Circuit Probation Services.

Williamson County Fire Protection District

Provide public fire safety services to the citizens of its district which is inside the boundaries of Williamson County.

Williamson County Housing Authority

Develop, finance and provide housing to qualified residents of the County. The County board appoints all Housing Authority Board members. The County also collects the

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. Related Organizations (Concluded)

proportionate share of payment in lieu of tax from the Housing Authority each year. That payment in lieu of tax is subsequently distributed to the taxing districts of Williamson County each year. Assets of the Williamson County Housing Authority are managed by the Williamson County Housing Authority.

Williamson County 911 Board

To plan a 911 system, coordinate and supervise the implementation, upgrading, or maintenance of the system, receive monies from surcharge and other sources for deposit into the Board's accounts, authorize all disbursements made by the Board, hire any necessary staff, and adopt bylaws for the transaction of its business. The Board operates with seven appointed Board members. The Williamson County Board enters into an intergovernmental agreement regarding the appointment of the seven 911 board members. By statute, the Williamson County Treasurer is required to be the fiduciary agent and holder of all 911 funds and is to oversee the receipts and disbursements of the funds. The Williamson County 911 Board's fiscal year end is November 30 of each year.

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The County's Government-Wide Financial Statements include a *Statement of Net Position* and a *Statement of Activities and Changes in Net Position*. These statements present summaries of Governmental Activities for the County accompanied by a total column. Fiduciary activities of the County are not included in these statements. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the County's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)**

The *Statement of Net Position* presents the reporting entities' nonfiduciary assets and liabilities, with the difference reported as net position. Net positions are reported in three categories:

- 1) Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.
- 2) Restricted net position result when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- 3) Unrestricted net position consists of net positions which do not meet the definition of the two preceding categories. Unrestricted net positions often are designated, to indicate that management does not consider them to be available for general operation. Unrestricted net position often has constraints on resources which are imposed by management, but can be removed or modified.

The *Statement of Activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with distinct functional activity. Program revenues include: (1) charges for services which report fees, fines, and forfeitures, and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities.

The County applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the County applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

**Governmental Fund Financial Statements**

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)**

Government-Wide financial statements. The County has presented all major funds that met those qualifications. In addition, the County has presented certain funds, specifically the General Fund, Motor Fuel Tax Fund, Unit Road and Bridge Fund, and the Jail Construction Fund as major funds because the County believes the financial position and activities of these funds are significant to the County as a whole.

The fund financial statements present information about the County's funds, including its governmental, proprietary and fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported in a separate column.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

**Fund Balance Classification**

The County implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASBS No. 54) in 2011, as required. The purpose of GASB 54 is to improve the consistency and usefulness of the fund balance information to the financial user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

**Governmental Fund Financial Statements**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventories, and long-term loans receivable as being Nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)**

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County did not have any committed resources as of November 30, 2013.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and the amount established for Minimum Funding which represents the portion of the General Fund balance that has been established to be used for debt service or in emergency situations. A 2/3 vote of the County Board is required to authorize the spending of any of these funds for any reason. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

**Government-wide and Proprietary Fund Financial Statements.**

The County classifies net position in the government-wide and proprietary fund financial statements as follows:

- **Net Investment in Capital Assets:** includes the County's capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted:** includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The County typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.
- **Unrestricted:** typically includes unrestricted liquid assets. The County Board has the authority to revisit or alter this designation.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)**

The County Board has not adopted a formal minimum fund balance policy. However, during the fiscal year ended November 30, 2011, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. Also, in the County Board's strategic plan adopted for fiscal years 2012 – 2014, the County Board detailed a goal to obtain \$1,000,000 in stabilization funds. As of November 30, 2013, the General Reserve Trust Fund contained a cash balance of \$788,307.

In addition, the County Board established a debt sinking certificate of deposit in the amount of \$1,442,000. This debt sinking amount is required as per the bond ordinance for the new jail bonds. The certificate of deposit is currently accounted for as an asset in the Jail Construction Fund. Upon construction completion, the debt sinking funds will be separately reported in a debt sinking fund.

**Proprietary Fund Financial Statements**

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide financial statements.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Major internal service funds are the Employee Health Insurance Fund, ICRMT Self-Insurance Trust Fund, Illinois Municipal Retirement Fund, and the Retiree Health Insurance Fund.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

**Reconciliation of Government-wide and Fund Financial Statements**

The financial statements include a reconciliation between the Government-Wide Statement of Net Position and the Fund Balance Sheet. The principal element of that difference is the capital assets reported as net of related debt and accumulated depreciation.

The financial statements also include a reconciliation between the Government-Wide *Statement of Activities and Changes in Net Position* and the Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The principal element of that difference is that Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)**

**Fiduciary Fund Financial Statements**

Fiduciary Fund Financial Statements include a Statement of Net Position and a Statement of Changes in Net Position. The County's Fiduciary funds represent Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

**Governmental Funds**

Governmental funds are those through which most governmental functions are financed. The acquisition, uses, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the County's governmental major funds:

**General Fund** - The General Fund is the general operating fund of the County. All general tax revenues and other receipts not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund provides for general operating expenditures, fixed charges, and capital improvement costs not paid through other funds.

**Motor Fuel Tax Fund** - The Motor Fuel Tax Fund is an accumulation of receipts from motor fuel taxes for future road improvements and projects.

**Unit Road and Bridge Fund** - The Unit Road and Bridge Fund receives real estate taxes and other income that is used to maintain roads and bridges in the County's system.

**Jail Construction Fund** - The Jail Construction Fund is a special revenue fund used to account for the construction of the County Jail. The receipts from the Jail Bonds are to be expended on the expenses related to the construction of the County Jail.

Additionally, the primary government reports the following fund types:

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for the resources collected and used to build and improve capital assets.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Concluded)**

**Nonmajor Debt Service Funds**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Proprietary Funds**

**Internal Service Funds** – Internal service funds are used for the collection and distribution of County funds for insurance and various benefit payments for retired, current and future employees.

The following are the County's governmental major proprietary funds:

**Employee Health Insurance Fund**- The Employee Health Insurance Fund provides for collection and payment of health insurance premiums for the County employees.

**ICRMT Self-Insurance Fund** - The ICRMT Self-Insurance Fund levies taxes and receives funds for the payment of workmen compensation and liability insurance premiums and deductible costs.

**Illinois Municipal Retirement Fund** - The Illinois Municipal Retirement Fund levies taxes and receives funds for the payment of the required pension contributions for the County employees.

**Retiree Health Insurance Fund** - The Retiree Health Insurance Fund receives the applicable employer contributions upon staff retirements. The Retiree Health Insurance Fund also contributes a monthly premium for all participating members into the Employee Health Insurance Fund.

**Fiduciary Funds**

**Trust Funds** - Trust funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The County maintains trust funds for special taxing districts, Tax Collector funds, Circuit Clerk funds, and for other miscellaneous purposes.

**Accruals**

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as property assessed as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded \$68,812,572 for the 2012 payable 2013 real estate tax installments and \$296,421 for 2013 payable 2013 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2013 that will not be received until after

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Concluded)**

November 30, 2013. This nonexchange transaction has been recorded in the Tax Collector's Fund, which is reported as an Agency Fund.

Major revenue sources susceptible to accrual include: Sales and use taxes, property taxes, franchise taxes, intergovernmental revenues, and investment income. In general, other revenues are recognized when received.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as needed.

Pension funds recognize employer and participant contributions in the period in which contributions are due and the County has made a formal commitment to provide the contributions.

**E. Budget Policy and Basis of Budgeting**

The County prepares a budget and an appropriations ordinance annually, which includes all general, special revenue, proprietary and trust fund types. Once approved, the County Board may amend the legally adopted budget when unexpected modifications are required in estimated revenues or appropriations. The budget information presented reflects the originally adopted budget and final budget information. The budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

The General Fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. For all other funds, expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. Revisions to the budget were made throughout the year. The cash basis of accounting is used in the budgetary preparation process.

The budgets for the other operating funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected and expenditures are budgeted in the year that the applicable claim is expected to be issued. Any debt service fund budgets are prepared to provide funding for general obligation debt service when liabilities are due for payment. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for all annually budgeted funds lapse at fiscal year-end.

**F. Cash and Investments**

The County Treasurer pools the cash resources of the County's various funds to facilitate the management of cash during the year. Cash applicable to a particular fund is readily identifiable in the supplementary information presented with the financial statements. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing certificates of deposit. The County considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents for all fund types. All certificates of deposit are considered to be cash equivalents.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Cash and Investments (Concluded)**

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. As of November 30, 2013, the County did not have any investments.

**G. Receivables and Payables**

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. All payables are reported at their gross value.

**H. Inventories**

All County inventories are maintained on a consumption basis of accounting where items are purchased for inventory and charged to the budgetary accounts as items are consumed.

The County Highway Department maintains inventories of rock, cinders, and salt. Other inventory items consist of document stamps for future sale by the County Clerk and weather radios for sale by the Emergency Management Agency Office.

**I. Capital Assets and Depreciation**

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets. Component unit capital assets are also reported in their respective areas of the government-wide financial statements. Donated assets are stated at fair value on the date donated. The County capitalizes assets with a cost of \$500. or more on tangible personal property. Assets purchased or constructed with grants also follow the same capitalization policy. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized, but rather expensed as incurred. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

Buildings & Improvements	20 – 50 years	Software	3 years
Equipment	5 – 20 years	Roads & Bridges	10 – 50 years
Automobiles	5 years	Other Infrastructure	10 – 50 years

**J. Property Taxes**

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property tax levies are required to be submitted to the County Clerk by the last Tuesday in December of each year. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes become a lien on January 1 of each year and may be paid in two equal installments. The first installment of 2012 payable 2013 property taxes was due on or before July 20, 2013, and the second installment was due on or before September 7, 2013. The County's levying funds receive significant distributions of tax receipts approximately one month after these due dates. The financial statement assertions surrounding the property tax revenue cycle require measurable estimates.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

K. Accounting Policy Relative to State of Illinois Taxes

Motor fuel tax allotments received are to be reserved and only expended for State approved road projects.

L. Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. Sick leave accrues to full-time, permanent employees to specified maximums. Generally after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. The liability for compensated absences as of November 30, 2013 is recorded as a long-term liability in the government-wide financial statements. Because the amount due in one year is not reasonably determined, there is no short-term liability recorded. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Expenses for compensated absences are recognized in the respective funds as employee vacation and sick time is used.

Vacation time does not accumulate from year to year. Sick leave and personal leave can be combined to accumulate up to 30 days on all personnel except those covered under union negotiated salary contracts and the Sheriff's Department administrative personnel.

The General Fund typically liquidates all types of compensated absences.

M. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

Interfund balances, where applicable, have been removed from the Government-wide Statement of Net Position. Interfund balances are included at the fund financial statement level.

N. Net Position

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes. Specific reservations of the fund balance accounts are summarized below.

Net Position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

O. Restricted Assets

Restricted assets are comprised of cash and cash equivalents and represent those funds that are restricted as to use either at the time of receipt, by action of a governing body or by legal requirements. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

P. Interfund Transactions

In the fund financial statements, the County has the following types of transactions among funds:

Transfers in and out - Legally authorized transfers are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Interfund transactions, where applicable, have been eliminated from the Government-wide Statement of Activities.

Q. Long-Term Debt and Debt Expense

In the Government-wide Statement of Net Position, outstanding debt is reported as a liability. Bond issuance costs, bond discounts or premiums, and the difference between the reacquisition price and the net carrying amount of refunded debt are capitalized and amortized over the respective bonds using a method that approximates the effective interest method. The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

R. Use of Estimates

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

S. Deferred Revenue

The Statement of Net Position - Trust Funds reports deferred revenue in connection with non-exchange transactions that are not considered to be available to liquidate liabilities for the current period or for resources that have been received, but not yet earned.

T. Subsequent Events

Subsequent events have been evaluated by management through July 25, 2014 the date of this report.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 2: CASH AND INVESTMENTS**

**A. Investment Policies**

The County is allowed to invest in securities as authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2. Those investments include:

- (1) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;
- (3) in interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (4) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the (3) highest classifications established by at least (2) standard rating services and which mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than one-third of the County's funds may be invested in short-term obligations of corporations; or
- (5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in number (1) or number (2) above and to agreements to repurchase such obligations.

Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

Investment of the County's funds is governed by a written Investment Policy written by the County Treasurer and adopted by the County Commissioners in 1999. The policy addresses the safety of the principal, liquidity of the funds, return on investment, authorized investments, the standard of care to be maintained by the Treasurer, investment guidelines, diversification guidelines, collateral requirements, system of internal controls, identification of chief investment officer, performance measurers, policy on periodic review, policy on reporting, policy on selection of advisors, and the policy regarding conflicts of interest.

**B. Deposits**

At November 30, 2013, the carrying amount of the County's cash deposits with local financial institutions was \$21,287,689 after additions of \$1,439 in petty cash maintained by various offices and the reduction of (\$8,727.) of cash overdrafts in various funds. The bank balance of these cash deposits was \$24,844,250. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The categories are listed and described as follows:

Category #1 - includes deposits covered by FDIC insurance.

Category #2 - includes collateral held by pledging bank's trust department in the County's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 2: CASH AND INVESTMENTS (CONCLUDED)**

	Carrying Amount	Bank Balance
Petty Cash	\$ 1,439	\$ -
Category #1 - (FDIC) Insured	4,224,410	4,175,072
Category #2 - Uninsured with collateral	17,061,840	20,669,178
Category #3 - Uninsured and uncollateralized	-	-
<b>Total</b>	<b>\$ 21,287,689</b>	<b>\$ 24,844,250</b>

**Custodial Credit Risk—Deposits**- Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of November 30, 2013, none of the County's bank balance of \$24,844,250 was exposed to custodial credit risk

**Interest Rate Risk** - The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**C. Investments**

Generally, the County's investing activities are managed under the custody of the County Treasurer. However, the Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the court system. County funds may be invested in those instruments listed in the County's Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2.

**D. Reconciliation**

The following is a reconciliation of the County's deposit and investment balances of November 30, 2013 for the primary government:

**From the Government-wide Statement of Net Position:**

Type	Cash and Cash Equivalents	General Ledger Overdrafts	Restricted Cash	Total
Cash and cash equivalents	\$ 2,002,207	\$ (8,727)	\$ 16,358,906	\$ 18,352,386
<b>Total</b>	<b>\$ 2,002,207</b>	<b>\$ (8,727)</b>	<b>\$ 16,358,906</b>	<b>\$ 18,352,386</b>

**Combined total of all fund types:**

Type	Government-wide Statement of Net Position	Statement of Net Position - Agency Funds	Total
Cash and cash equivalents	\$ 2,002,207	\$ -	\$ 2,002,207
Restricted cash	16,358,906	2,935,303	19,294,209
General ledger overdrafts	(8,727)	-	(8,727)
<b>Total</b>	<b>\$ 18,352,386</b>	<b>\$ 2,935,303</b>	<b>\$ 21,287,689</b>



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 3: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended November 30, 2013 was as follows:

	November 30, 2012	Additions	Disposals	November 30, 2013
<b><u>Governmental Activities</u></b>				
<b><u>Capital assets not being depreciated</u></b>				
Land	\$ 831,066	\$ -	\$ -	\$ 831,066
Construction in progress	-	225,808	-	225,808
<b><u>Total capital assets not being depreciated</u></b>	<b>\$ 831,066</b>	<b>\$ 225,808</b>	<b>\$ -</b>	<b>\$ 1,056,874</b>
<b><u>Capital assets being depreciated</u></b>				
Buildings	\$ 22,134,388	\$ -	\$ -	\$ 22,134,388
Building Improvements	462,038	-	-	462,038
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	9,135,275	-	-	9,135,275
Equipment - General	1,654,365	304,092	-	1,958,457
Equipment - Highway	2,716,489	-	-	2,716,489
Equipment - Voting	647,439	-	-	647,439
Equipment - Other	112,822	-	-	112,822
Equipment - Office	1,148,858	-	-	1,148,858
Automobiles	3,484,447	-	-	3,484,447
Furniture & Fixtures	802,399	-	-	802,399
Bond Costs	398,688	-	-	398,688
Software	985,730	-	-	985,730
<b><u>Total capital assets being depreciated</u></b>	<b>\$ 83,233,954</b>	<b>\$ 304,092</b>	<b>\$ -</b>	<b>\$ 83,538,046</b>
<b><u>Less accumulated depreciation for</u></b>				
Buildings	\$ 1,091,094	\$ 1,106,719	\$ -	\$ 2,197,813
Improvements	241,340	28,668	-	270,008
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	8,248,582	59,178	-	8,307,760
Equipment - General	1,401,537	85,330	-	1,486,867
Equipment - Highway	2,334,531	143,498	-	2,478,029
Equipment - Voting	645,457	1,700	-	647,157
Equipment - Other	146,000	17,007	-	163,007
Equipment - Office	1,005,967	45,563	-	1,051,530
Automobiles	3,274,343	126,544	-	3,400,887
Furniture & Fixtures	639,539	24,257	-	663,796
Bond Costs	53,158	26,579	-	79,737
Software	940,435	11,720	-	952,155
<b><u>Total accumulated depreciation</u></b>	<b>\$ 59,572,999</b>	<b>\$ 1,676,763.00</b>	<b>\$ -</b>	<b>\$ 61,249,762</b>
<b><u>Total capital assets being depreciated, net</u></b>	<b>\$ 23,660,955</b>	<b>\$ (1,372,671)</b>	<b>\$ -</b>	<b>\$ 22,288,284</b>
<b><u>Governmental activities capital assets, net</u></b>	<b>\$ 24,492,021</b>	<b>\$ (1,146,863)</b>	<b>\$ -</b>	<b>\$ 23,345,158</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 3: CAPITAL ASSETS (CONCLUDED)**

**Depreciation Expense**

Depreciation expense of \$1,676,763 was charged as an expense to the following expense categories of the primary government:

<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 166,258
Public Safety	1,221,074
Judiciary and Court Related	18,727
Transportation	270,618
Public Welfare	86
<u>Total Depreciation Expense</u>	<u>\$ 1,676,763</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by funds	\$ 529,900
<u>Total Asset Additions</u>	<u>\$ 529,900</u>

**NOTE 4: REVOLVING LOAN FUND**

Williamson County Government has a revolving loan funds established with grant funds from the Illinois Department of Commerce and Economic Opportunity. The Economic Development Revolving Loan Fund originated from a grant provided by the Illinois Department of Commerce and Economic Opportunity. The County is allowed to loan revolving loan funds from both funds to qualified commercial businesses located within the county at a reduced rate of interest. The recipient businesses must meet specific requirements and guidelines established by the Illinois Department of Commerce and Economic Opportunity.

As of November 30, 2013, the Economic Development Revolving Loan Fund had four loan receivables.

1) M.L. Holmes & Associates, LLC was loaned \$100,000 on July 25, 2012. The terms of the loan are: interest rate of 4% with 120 monthly payments of \$1,012.45. The loan is scheduled to mature on 9/1/2022. As of November 30, 2013, M.L. Holmes & Associates, LLC's loan payments were current.

2) Red Zone Sports Bar and Grill was loaned \$80,000 July 31, 2012. The terms of the loan are: interest rate of 3% with 84 monthly payments of \$1,057.06. The loan is scheduled to mature on 9/1/2019. As of November 30, 2013, Red Zone Sports Bar and Grill's loan payments were current.

3) Orthotech Medical Sports Equipment was loaned \$150,000 on August 24, 2012. The terms of the loan are: interest rate of 4% with 60 monthly payments of \$2,762.48. The loan is scheduled to mature on 9/1/2017. As of November 30, 2013, Orthotech Medical Sports Equipment's loan payments were current.

4) Chuck's BBQ was loaned \$50,000 on January 24, 2013. The terms of the loan are: interest rate of 4% with 84 monthly payments of \$683.44. The loan is scheduled to mature on 3/1/2020. As of November 30, 2013, Chuck's BBQ loan payments were current.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 5: INTERFUND RECEIVABLES AND PAYABLES**

As stated on Governmental Funds Balance Sheet, interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2013 are as follows:

Interfund balances, where applicable, have been eliminated from the Government-wide Statement of Net Position.

The interfund balances above were fines and fees received in the month of November 30, 2013 by various offices that were not turned over to the respective recipient fund until the following month in accordance with the state statutes governing the fines and fees collected.

A detail of the interfund receivables and payables by fund is as follows:

*Combined Interfund Payables and Receivables - Fund Financial Statements, Proprietary and Agency Funds:*

Total Interfund Receivables Presented in the Fund Financial Statements	\$ 220,380
Interfund Receivables - Proprietary Funds	-
Interfund Receivables - Agency Funds	491
<u>Total Interfund Receivables</u>	<u>\$ 220,871</u>
Total Interfund Payables Presented in the Fund Financial Statements	\$ 44,398
Interfund Payables - Proprietary Funds	39,303
Interfund Payables - Agency Funds	137,170
<u>Total Interfund Payables</u>	<u>\$ 220,871</u>

Fund Name	Due To	Due From
	\$	\$
Assessor's Mapping Fund	9,568	-
Assessment Fund	3,616	-
Automation Fund	4,160	-
Circuit Clerk Fees Fund	-	137,170
Circuit Clerk Child Support Fund	14	-
Circuit Clerk Op-Add on Fund	779	-
Computer and Photo Fund	2,944	-
County Clerk Fees Fund	-	43,825
County Drug Forfeiture	191	-
Courthouse Security Fund	9,812	-
Dispute Resolution Fund	477	-
Document Storage Fund	4,112	-
General Fund	182,026	-
Geographic Information Systems Fund	736	-
Law Library Fund	672	-
Married Family Domestic Violence Fund	150	-
Police Vehicle Trust Fund	240	-

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)**

Fund Name	Due To	Due From
Rental Housing Support	\$ 337	\$ -
Retiree Health Insurance Fund	-	39,303
Sheriff's DUI Fund	350	
Sheriff's Fees Fund	-	523
Sheriff's Medical Fund	473	-
States Attorney Automation	214	-
Vital Records Fund	-	50
Total	<u>\$ 220,871</u>	<u>\$ 220,871</u>

**NOTE 6: LONG-TERM DEBT**

The County is subject to the Municipal Finance Law of Illinois, which limits the amount of debt that may be incurred (exclusive of revenue bonds and other debt statutorily excluded) by the County to 2.875 percent of its assessed valuation. Therefore, the County's legal debt limitation and legal debt margin at November 30, 2013 was \$26,488,601. and \$26,488,601., respectively.

**Purpose of Bonded Debt:**

Jail bonds 2010A and 2010B were incurred for the purpose of constructing a new County jail. 50 ILCS 405/1.10 excludes bond issues as qualified bonded indebtedness for indebtedness incurred for the construction of County facilities.

Self-Insurance bonds 2011 and 2011A were incurred for the purpose of self-insurance against tort judgments and settlements. Per 745 ILCS 10/9-105, the bonds are excluded as qualified bonded indebtedness as bonds issued for self-insurance shall not be considered debt under any statutory limitation.

**A. Summary of Debt Transactions**

The general long-term debt as of November 30, 2013 follows:

	November 30, 2012	Additions	Reductions	November 30, 2013	Principal Amounts Due in one year
Jail Bonds (2010A)	\$ 5,920,000	-	-	\$ 5,920,000	-
Jail Bonds (2010B)	19,310,000	-	(525,000)	18,785,000	-
Self-Insurance Bonds (2011)	3,910,000	-	(1,065,000)	2,845,000	-
Self-Insurance Bonds (2011A)	594,000	-	-	594,000	-
Compensated Absences	1,447,698	-	(252,000)	1,195,698	Undeterminable
Interest Payable	7,526	-	(7,526)	-	-
Total	<u>\$ 31,189,224</u>	<u>\$ -</u>	<u>\$ (1,849,526)</u>	<u>\$ 29,339,698</u>	<u>\$ -</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 6: LONG-TERM DEBT (CONTINUED)**

**B. Future Debt Service Requirements**

**Governmental Activities**

Specific years for payment of compensated absences are not determinable. The future debt service requirements for the remaining long-term debt are as follows:

**General Obligation Self-Insurance Bonds (2011A)**

**Dated: December 15, 2011, Interest Rate: 1.850% - 3.250%**

**Original Principal: \$594,000.**

**Maturity Date: December 15, 2017**

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ -	\$ 5,599	\$ 5,599
2015	102,000	9,948	111,948
2016	105,000	7,307	112,307
2017	108,000	4,323	112,323
2018	84,000	1,365	85,365
<u>Total</u>	<u>\$ 399,000</u>	<u>\$ 28,542</u>	<u>\$ 427,542</u>

**General Obligation Self-Insurance Bonds (2011)**

**Dated: June 29, 2011, Interest Rate: 2.00% - 3.00%**

**Original Principal: \$4,950,000**

**Maturity Date: December 15, 2017**

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ -	\$ 36,575	\$ 36,575
2015	885,000	64,300	949,300
2016	910,000	44,075	954,075
2017	930,000	21,075	951,075
2018	315,000	4,725	319,725
<u>Total</u>	<u>\$ 3,040,000</u>	<u>\$ 170,750</u>	<u>\$ 3,210,750</u>

For the two bonded debt issues above, Williamson County Government paid the principal and interest payments due December 1, 2014 on November 30, 2013. Therefore, the next principal payment due is December 1, 2015. The next interest payments on both bond issues are due on June 15, 2014.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 6: LONG-TERM DEBT (CONTINUED)**

**Future Debt Service Requirements (Continued)**

**General Obligation Jail Bonds (2010A) RZEDB Bonds**

**Dated: April 26, 2010, Interest Rate: 6.46% - 6.63%**

**Original Principal: \$5,920,000.**

**Maturity Date: December 1, 2040**

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Net Total
2014	\$ -	\$ 389,445	\$ (175,250)	\$ 214,195
2015	-	389,445	(175,250)	214,195
2016	-	389,445	(175,250)	214,195
2017	-	389,445	(175,250)	214,195
2018	-	389,445	(175,250)	214,195
2019-2023	-	1,947,222	(876,250)	1,070,972
2024-2028	-	1,947,222	(876,250)	1,070,972
2029-2033	-	1,947,222	(876,250)	1,070,972
2034-2038	535,000	1,947,222	(876,250)	1,605,972
2039-2041	5,385,000	815,337	(366,902)	5,833,435
<b>Total</b>	<b>\$ 5,920,000</b>	<b>\$ 10,551,450</b>	<b>\$ (4,748,152)</b>	<b>\$ 11,723,298</b>

**General Obligation Jail Bonds (2010B) BABS Bonds**

**Dated: April 26, 2010, Interest Rate: 2.40% - 6.43%**

**Original Principal: \$19,340,000.**

**Maturity Date: December 1, 2037**

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2014	\$ -	\$ 531,497	\$ (186,024)	\$ 345,473
2015	545,000	1,054,889	(369,211)	1,230,678
2016	560,000	1,037,165	(363,007)	1,234,158
2017	575,000	1,016,430	(355,750)	1,235,680
2018	590,000	992,893	(347,513)	1,235,380
2019-2023	3,150,000	4,535,995	(1,587,598)	6,098,397
2024-2028	3,745,000	3,615,430	(1,141,400)	6,219,030
2029-2033	4,555,000	2,368,725	(829,057)	6,094,668
2034-2038	5,065,000	774,935	(271,230)	5,568,705
<b>Total</b>	<b>\$ 18,785,000</b>	<b>\$ 15,927,959</b>	<b>\$ (5,450,790)</b>	<b>\$ 29,262,169</b>

For the two bonded debt issues above, Williamson County Government paid the principal and interest payments due December 1, 2014 on November 30, 2013. Therefore, the next principal payment due is December 1, 2015. The next interest payments on both bond issues are due on June 1, 2014.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 6: LONG-TERM DEBT (CONCLUDED)**

Total Future Debt Service Requirements are as follows:

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2014	\$ -	\$ 963,116	\$ (361,274)	\$ 601,842
2015	1,532,000	1,518,582	(544,461)	2,506,121
2016	1,575,000	1,477,992	(538,257)	2,514,735
2017	1,613,000	1,431,273	(531,000)	2,513,273
2018	989,000	1,388,428	(522,763)	1,854,665
2019-2023	3,150,000	6,483,217	(2,463,848)	7,169,369
2024-2028	3,745,000	5,562,652	(2,017,650)	7,290,002
2029-2033	4,555,000	4,315,947	(1,705,307)	7,165,640
2034-2038	5,600,000	2,722,157	(1,147,480)	7,174,677
2039-2041	5,385,000	815,337	(366,902)	5,833,435
<u>Total</u>	<u>\$ 28,144,000</u>	<u>\$ 26,678,701</u>	<u>\$ (10,198,942)</u>	<u>\$ 44,623,759</u>

The financial statements reflect an amount to be provided for debt totaling \$29,339,698. This amount includes the principal balance due of the bonds payable of \$28,144,000, plus accrued interest on the bonds of \$-, plus the compensated absences payable of \$1,195,698. For the fiscal year ended November 30, 2013, the County recognized \$1,621,653 in interest expense. The County also received \$505,101 of interest subsidy payments as a participant in the Build America Bonds program and the Recovery Zone Economic Development Bond program. The net interest expense after the subsidy payments totaled \$1,061,552. The bond and interest payments for the insurance bonds are generally liquidated through the Self-Insurance Bond Fund. The Jail Debt Service Fund is utilized for bond principal and interest payments for the BAB's and RZEDB related bond issues. Compensated absences are generally liquidated through the General Fund. The employer portion of social security taxes, Medicare taxes and IMRF contributions on the compensated absences are generally liquidated through the IMRF Fund and the FICA Fund.

**NOTE 7: OPERATING LEASE**

The Williamson County Government has entered into an operating lease with the Public Building Commission of Williamson County to lease office space in the County Courthouse, Administration Building and Annex Building. This lease agreement calls for annual payments adequate to cover operating and maintenance costs of all of the structures. Per Statute, the annual lease payments are in the form of a tax levy. As of November 30, 2013, a lease extension had been approved. It is expected the County's minimum future lease payments will be at least \$2,000,000 annually. The County Board currently levies a tax sufficient to pay this annual lease payment.

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS**

**Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)**

Williamson County contributes under three separate Illinois Municipal Retirement Fund accounts: Sheriff's Law Enforcement Personnel (SLEP), Elected County Officials (ECO), and for all other covered county employees (Regular). The County's elected Sheriff is included in the Elected County Officials (ECO) account.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)**

**Plan Description**

Williamson County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund, an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

**Funding Policy**

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP and ECO members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 used by the employer was 11.95% of annual covered payroll for Regular, 23.80% for SLEP and 25.34% for ECO. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Annual Pension Cost**

For fiscal year ending December 31, 2013, Williamson County's actual contributions for pension costs were \$1,186,668. for Regular IMRF, \$425,787. for SLEP, and \$101,729. for ECO.

**Three-Year Trend Information for the Regular IMRF, SLEP IMRF, and ECO IMRF Plan**

<b>Actuarial Valuation Date</b>		<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>		<b>Net Pension Obligation</b>
<b><u>Regular</u></b>					
12/31/2013	\$	1,186,669	100%	\$	0
12/31/2012	\$	1,082,871	99%	\$	0
12/31/2011	\$	1,010,832	91%	\$	0
<b><u>SLEP</u></b>					
12/31/2013	\$	425,787	100%	\$	0
12/31/2012	\$	380,506	100%	\$	0
12/31/2011	\$	299,079	116%	\$	0
<b><u>ECO</u></b>					
12/31/2013	\$	101,729	100%	\$	0
12/31/2012	\$	152,479	100%	\$	0
12/31/2011	\$	137,148	116%	\$	0



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)**

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the IMRF assets for all plan types was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular IMRF Plan, SLEP IMRF Plan, and ECO IMRF Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The employer plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis for all three County plans.

**Funded Status and Funding Progress**

As of December 31, 2013, the most recent actuarial valuation date, the County's plans were funded as follows:

Regular IMRF	81.21% funded
SLEP IMRF	62.97% funded
ECO IMRF	78.21% funded

As of December 31, 2013, the actuarial accrued liabilities for benefits for the County's plans were:

Regular IMRF	\$ 25,364,108.
SLEP IMRF	\$ 7,696,513.
ECO IMRF	\$ 2,268,424.

As of December 31, 2013, the actuarial values of assets for the County's plans were:

Regular IMRF	\$ 20,599,109.
SLEP IMRF	\$ 4,846,547.
ECO IMRF	\$ 1,774,164.

As of December 31, 2013, the underfunded actuarial accrued liabilities (UAAL) for the County's plans were:

Regular IMRF	\$( 4,764,999.)
SLEP IMRF	\$( 2,849,966.)
ECO IMRF	\$( 494,260.)

As of December 31, 2013, the covered payrolls for the County's plans were:

Regular IMRF	\$ 9,930,281.
SLEP IMRF	\$ 1,789,020.
ECO IMRF	\$ 401,456.

As of December 31, 2013, the ratios of the UAAL to the covered payroll for the County's plans were:

Regular IMRF	48%
SLEP IMRF	159%
ECO IMRF	123%

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 9: EMPLOYEES' INSURANCE**

The Williamson County Government Employees' Insurance Fund provides health and welfare benefits to substantially all employees of the Williamson County Government. For a detailed description of the Plan's provisions, participants should consult the plan agreement.

**NOTE 10: FEDERAL AND STATE GRANTS**

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions specific to the grant of funds. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

For the fiscal year ended November 30, 2013, Williamson County Government expended less than \$500,000 of federal awards. Therefore, no single audit for the fiscal year ended November 30, 2013 was performed.

**NOTE 11: CONTINGENCIES AND CONTINGENT LIABILITIES**

The County is the named defendant in several lawsuits and potential actions requesting actual and punitive damages. The lawsuits and actions are not at a stage to determine the range of potential loss, if any. The County carries liability and excess liability insurance coverage. Until the range of potential loss is determined, the amount of loss to the County cannot be determined.

Significant losses of tangible property are covered by the County's liability insurance provider, ICRMT. The County has a \$500,000 deductible each year. The County has established a fund, the ICRMT Self-Insurance fund to cover any deductible related expenses. This fund is replenished each year with an approved tax levy. The balance in the ICRMT Self-Insurance Fund as of November 30, 2013 was \$262,146.

**NOTE 12: PUBLIC ENTITY RISK POOLS**

For the fiscal year ended November 30, 2013, Williamson County Government participated in two separate public entity risk pools for its workmen's compensation and liability insurance coverages. The first public entity risk pool was the Illinois Counties Insurance Trust (ICIT). The County was a member of (ICIT) for the time period September 1, 2008 through August 31, 2009. Effective September 1, 2009, the County became a member of another public entity risk pool named the Illinois Counties Risk Management Trust (ICRMT). As of November 30, 2013, the County remained a member of ICRMT. The County is also responsible for continuing to make assessment payments to ICIT until all of the outstanding claims filed in previous years are settled. Information for both public entity risk pools follow. While not an active member of ICIT, the County is still liable for amounts due for unsettled claims that were incurred prior to September 1, 2009. The anticipated completion date of all claims is August 31, 2017.

**ILLINOIS COUNTIES INSURANCE TRUST (ICIT)**

The information presented for ICIT is as of August 31, 2012, which is the latest information available as of the date of this report.

**Description of the Trust**

The Illinois County Insurance Trust - Recapitalization Fund 2001 was created during the fiscal year ended August 31, 2000. The counties that have remained as members of the recapitalized trust are as follows:

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONTINUED)**

<u>Fiscal</u>	<u>Illinois</u>	<u>Fiscal</u>	<u>Illinois</u>
<u>Year</u>	<u>County</u>	<u>Year</u>	<u>County</u>
2000	Bond	2001	Edwards
2000	Clinton	2001	Cumberland
2000	Monroe	2001	Jersey
2000	Randolph	2001	Christian
		2001	Williamson

The Recapitalized Trust operates as a joint self-insurance pool, and also previously purchased insurance policies. The Trust actively covered its county members for claims incurred from inception in fiscal year 2000 to August 31, 2009, when a successor trust (Recapitalized Fund 2009) was formed, and will remain active until the last claims from that period are satisfied and closed.

The Recapitalized Trust operates pursuant to the Local Government and Governmental Employees Tort Immunity Act, Illinois Compiled Statutes Chapter 45 and the Intergovernmental Cooperation Act, Illinois Compiled Statutes Chapter 5.

Self-insurance coverage provided by the Recapitalized Trust include general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted. In addition to insurance protection, the Trust provides risk management services with emphasis on loss control, claims administration and management information services.

The Recapitalized Trust is funded through contributions by its member counties when they chose to remain as members. The contribution was determined by the Trustees, on the basis of coverage provided.

The individual counties issued general obligation and alternate revenue bonds to meet its obligations to remain in the Fund.

Claims incurred by the member counties are filed with a third party administrator, which has contracted to perform claims adjustment and other insurance services.

This fund also pays expenses incurred in the administration of the Recapitalized Trust and insurance coverage of the claims incurred subsequent to August 31, 2001.

The remaining net position deficit of the original Trust funding was closed into the Recapitalized Trust during fiscal year 2009.

A separate Recapitalization Fund 2009 contains the recapitalization bond contributions by the six member counties that chose to remain members for the Trust after August 31, 2009. This fund pays expenses incurred in the operation of the Trust and claims incurred subsequent to August 31, 2009. These activities are reported separately in a separate report so as to distinguish between the two combinations of member counties.

**Summary of Significant Accounting Policies**

The accounting policies of the Illinois County Insurance Trust – Recapitalization Fund substantially conform to accounting principles generally accepted in the United States of America as applicable to governments. The Recapitalized Trust's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONTINUED)**

**A. Revenue Recognition:**

Income is recognized as revenue for the remaining member counties as received. Premiums are collected and recognized as revenue in the period for which insurance protection is provided. Premium amounts are determined by the Trustees in accordance with the Recapitalized Trust agreement. All policies expire on August 31, the fiscal year end of the Recapitalized Trust.

**B. Use of Estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

**C. Claims Reserves and Losses Due to Claims:**

The estimated liability for unpaid losses and loss expense is based upon claim adjusters' evaluations and other estimates of claims reported developed on the basis of past experience by the third party administrator and other outside consultants. The methods of developing such estimates and establishing the resulting reserves are continually reviewed and updated by the third party administrator and outside consultants. Any adjustments resulting there from are reflected in operations.

Claims expense is net of related payments from member counties and insurance providers and the change in the claims reserves.

In accordance with the Recapitalized Trust Agreement, cumulative unpaid losses and loss expenses, which may exceed the fund balances, may result in additional assessments levied to the member counties.

Through the fiscal year ended August 31, 2013, the cumulative claims activity in the Trust is as follows:

<u>Policy Year</u>	<u>Claims Paid</u>	<u>Claims Reserved</u>	<u>Total Incurred</u>
1995	\$ 27,344	\$ 137,473	\$ 164,817
2000	164,718	80,687	245,405
2002	1,170,730	-	1,170,730
2003	1,921,519	22,987	1,944,506
2004	2,843,105	261,244	3,104,349
2005	2,528,167	257,082	2,785,249
2006	1,389,179	234,357	1,623,536
2007	1,188,440	3,183	1,191,623
2008	1,467,987	131,259	1,599,246
2009	2,055,755	163,585	2,219,340
<u>Total</u>	<u>\$ 14,756,944</u>	<u>\$ 1,291,857</u>	<u>\$ 16,048,801</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONTINUED)**

**ILLINOIS COUNTIES RISK MANAGEMENT TRUST**

The audited information presented for ICRMT is as of November 30, 2012, which is the latest information available as of the date of this report.

**Summary of Significant Accounting Policies**

The financial statements of the Illinois Counties Risk Management Trust (ICRMT) are prepared in accordance with U.S. generally accepted accounting principles applicable to public entity risk pools as promulgated by the Governmental Accounting Standards Board in GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* as amended by GASB Statement No. 30, *Risk Financing Omnibus*. The following is a summary of the significant accounting policies and philosophies of the ICRMT.

**Trending Approach and Philosophy**

The ICRMT utilizes independent actuaries to assist in the forecasting of ultimate incurred as well as unreported losses. These independent actuaries review all loss data relative to the program. Historical analysis along with industry trends are brought together to establish a range in which the expected losses should fall for the fiscal year under review.

Traditionally, the ICRMT has maintained a conservative position with regard to the actuarially recommended range to be used for expected ultimate and unreported losses. This conservative approach has enabled the ICRMT to maintain a relatively level loss evaluation with typically less than a 10% swing, up or down, in the restatement of previous years losses. For fiscal year ended 2012, the ICRMT executive board has chosen an ultimate loss level less than the midpoint between the expected and high loss reserves suggested by the actuaries. The claims development and closing results as such are based on the reserving practices that have been in place for the past several years and the ultimate results achieved as claims have closed. Improving underwriting results each of the past 5 years further comfort the board in review of the reserves.

**Reporting Entity**

The ICRMT was organized on January 1, 1983 as a group worker's compensation self-insurer pursuant to the terms of the State of Illinois Worker's Compensation Law under Illinois Compiled Statutes (ILCS) to administer a program of self-insurance for selected counties in the State of Illinois. In 1996, the ICRMT expanded the services that it provides to its membership by offering a risk pooling program for the purposes of covering property and casualty losses for its members. In addition, during 1996, the ICRMT approved allowing non-county units of local government in the State of Illinois to participate in either the workers' compensation program and/or the property and casualty program.

ICRMT is governed by a Board of Trustees with each member county appointing one Trustee. Annually, the Board of Trustees elects an Executive Board from its members to oversee the day to day operations of the ICRMT. The ICRMT is a jointly governed public entity risk management pool, since no single member can collectively control the ICRMT.

At November 30, 2012, the ICRMT program membership consisted of 241 local governments and other tax based entities.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONTINUED)**

Use of Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Unpaid Losses and Loss Adjustment Expenses

The liability for unpaid losses and loss adjustment expenses is based upon management's estimate of the ultimate cost of settling claims, including the effects of inflation and other societal and economic factors, and upon past experience adjusted for current trends. Such amounts are determined actuarially by an independent third party actuary on the basis of claims adjusters' evaluations and other estimates. While management believes that the liability provision is adequate, because of the necessary use of estimates, the ultimate liability may be in excess of or less than the amount provided. Any changes in such estimates are reflected in current operating results when they occur. The liability is presented net of amounts estimated for subrogations, deductibles recoverable, and coverage provided by reinsurers for excess insurers.

Losses and Loss Adjustment Expenses

The ICRMT establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents changes in the liability for unpaid losses and loss adjustment expenses for the ICRMT for the fiscal year ended November 30, 2012 (in thousands):

Unpaid losses and loss adjustment expenses at beginning of period	<u>\$ 55,025</u>
Incurred losses and loss adjustment expenses:	
Provision for insured events of the current period	\$ 28,093
Decrease in provision for insured events of prior years	<u>1,918</u>
Total	<u>\$ 30,011</u>
<u>Payments</u>	
Losses and loss adjustment expenses attributable to insured events	<u>\$ (20,636)</u>
Total unpaid losses and loss adjustment expenses at the end of the period	<u>\$ 64,400</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONTINUED)**

**Schedule of Claims Development**

The tables on pages 50 and 51 illustrate how the ICRMT earned premiums (net of reinsurance) and investment income compare to the related costs of the loss (net of loss assumed by reinsurers) and other expense assumed by the ICRMT as of the end of each year for the last ten years. The rows of tables are defined as follows:

1. This line shows ICRMT's incurred claims and allocated claim adjustment expense (both paid and incurred) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
2. This section shows the cumulative amounts paid as of the end of each successive year, 2003 to 2012 for each policy year.
3. This section shows how each policy year's incurred claims increased or decreased as of the end of the successive years, 2003 to 2012. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, as well as emergence of new claims not previously known.
4. This line compares the latest reestimated incurred claims amount to the amount originally established (line 1) and shows whether this latest estimate of claims cost is greater or less than originally estimated. As data for individual policy years mature, the correlation between original estimates and reestimated amounts is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONTINUED)**

ILLINOIS COUNTIES RISK MANAGEMENT TRUST  
SCHEDULE OF CLAIMS DEVELOPMENT - WORKER'S COMPENSATION SUBFUND  
NOVEMBER 30, 2012  
(in thousands of dollars)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1) Estimated incurred claims and expenses, end of policy year	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396	14,065	14,989
2) Paid (cumulative as of)										
End of policy year	1,328	1,431	1,191	1,967	2,602	2,658	2,841	2,971	3,761	3,233
One year later	2,972	3,867	3,239	5,833	6,969	6,968	7,814	7,396	7,552	
Two years later	3,541	5,131	4,805	7,461	9,289	8,769	10,251	9,411		
Three years later	4,220	6,364	5,671	9,295	11,366	11,018	11,720			
Four years later	4,094	6,910	6,132	9,080	12,926	11,389				
Five years later	4,382	7,171	6,576	9,342	13,603					
Six years later	4,452	7,050	6,731	9,605						
Seven years later	4,531	7,172	6,762							
Eight years later	4,620	7,171								
Nine years later	4,620									
3) Reestimated incurred claims and expenses										
End of policy year	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396	14,065	14,989
One year later	4,624	6,094	6,429	10,187	12,445	12,930	14,592	14,167	15,249	
Two years later	4,629	7,015	6,647	10,517	14,071	12,663	14,202	14,076		
Three years later	4,742	7,367	7,154	10,863	15,311	12,777	14,686			
Four years later	4,429	7,702	6,792	10,146	15,363	12,658				
Five years later	4,810	7,647	6,976	10,262	15,195					
Six years later	4,742	7,343	6,968	10,220						
Seven years later	4,586	7,172	6,974							
Eight years later	4,620	7,171								
Nine years later	4,620									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	(4)	2,157	299	1,498	3,435	2,249	232	680	1,184	-



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONTINUED)**

ILLINOIS COUNTIES RISK MANAGEMENT TRUST  
SCHEDULE OF CLAIMS DEVELOPMENT - PROPERTY AND CASUALTY SUBFUND  
NOVEMBER 30, 2012  
(in thousands of dollars)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1) Estimated incurred claims and expenses, end of policy year	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844	10,371	13,104
2) Paid (cumulative as of)										
End of policy year	1,065	735	2,192	1,603	872	1,330	2,412	1,901	2,281	2,438
One year later	1,564	1,247	1,875	2,470	1,484	2,862	3,676	3,217	3,497	
Two years later	2,074	2,212	2,472	3,816	2,326	4,720	5,630	4,594		
Three years later	2,716	2,672	3,676	4,885	3,777	6,117	7,550			
Four years later	2,731	3,057	4,217	5,120	4,397	6,806				
Five years later	3,103	3,852	4,562	5,491	4,659					
Six years later	2,789	3,541	4,621	5,539						
Seven years later	2,732	3,749	4,685							
Eight years later	2,752	3,773								
Nine years later	2,741									
3) Reestimated incurred claims and expenses										
End of policy year	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844	10,371	13,104
One year later	2,954	3,329	4,566	7,794	6,566	8,994	10,743	12,469	12,178	
Two years later	3,366	4,204	4,826	7,604	4,948	8,917	12,497	11,760		
Three years later	3,658	3,785	5,745	6,294	5,412	8,200	11,655			
Four years later	3,242	4,001	5,196	5,920	5,482	8,248				
Five years later	3,454	4,407	4,745	6,412	5,416					
Six years later	3,024	3,905	4,936	6,111						
Seven years later	2,732	3,783	4,924							
Eight years later	2,752	3,773								
Nine years later	2,741									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	101	437	(496)	(604)	299	(2,473)	1,032	2,916	1,807	-

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 12: PUBLIC ENTITY RISK POOLS (CONCLUDED)**

An audited balance sheet as of November 30, 2012 as released by ICRMT reflected the following balances:

Unpaid losses and loss adjustment expenses	\$ 64,400,000
Deferred premium revenue	7,084,871
Due to others	85,799
Accrued expenses	58,685
Due to members	<u>213,542</u>
 <u>Total Liabilities</u>	 \$ 71,842,897
 Policyholders' Surplus	 9,513,095
 <u>Total Liabilities and Policyholders' Surplus</u>	 <u>\$ 81,355,992</u>

**NOTE 13: INTERFUND TRANSFERS**

The following offices collect fees, deposit them daily into fee accounts held by the office holder and subsequently turn over all fees collected to the County General Fund: Circuit Clerk, County Clerk, and Sheriff.

All other interfund transfers made during the fiscal year ended November 30, 2013 are also listed below:

**Combined Interfund Transfers - Fund Financial Statements and Agency Funds:**

Total Transfers In Presented in the Fund Financial Statements	\$ 7,257,078
Transfers In - Agency Funds	95,230
Transfers In - Proprietary Funds	<u>2,305,549</u>
 <u>Total Transfers In</u>	 <u>\$ 9,657,857</u>
 Total Transfers Out Presented in the Fund Financial Statements	 \$ 7,364,059
Transfers Out - Agency Funds	1,425,195
Transfers Out - Proprietary Funds	<u>868,603</u>
 <u>Total Transfers Out</u>	 <u>\$ 9,657,857</u>

Interfund activity, where applicable, has been eliminated from the Government-wide Statement of Activities.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 13: INTERFUND TRANSFERS (CONTINUED)**

A detail of the interfund transfers by fund is as follows:

Fund Name	Transfer From	Transfer To
Assessor's Mapping	\$ -	\$ 150,085
Capital Improvement Trust Fund	-	483,315
Chief Judge's Trust	1,833	-
Circuit Clerk Fees Fund	1,345,091	-
Computer and Photo Fund	-	46,180
County Clerk Fees Fund	1,037,628	-
County Clerk Tax Redemption	74,658	-
County Highway General Fund	-	449,311
Employees' Insurance Fund	-	2,200,000
FICA Fund	-	778,670
Geographic Information Systems	-	11,546
General Assistance Fund	960	165,200
General Fund	4,166,990	3,113,816
General Fund Reserve Trust	-	187,932
Gravel Road Tax Fund	-	112,344
Highway General Fund	6,000	-
Highway Mining Trust	121,072	-
ICRMT Fund	-	5,006
Illinois Municipal Retirement Fund	787,170	-
Indemnity	10,000	-
Jail Debt Service Fund	-	930,000
Liability Insurance Fund	351,000	-
Liquor License Fingerprinting	-	1,351
Married Family Domestic Violence Fund	-	2,410
Mobile Home Trust	5,446	-
Motor Fuel Tax Fund	-	1,034
Rental Housing Support	-	4,798
Retiree Health Insurance Fund	81,433	100,543
Self Insurance Bond Fund	480,000	-
Sheriff's Fees Fund	707,076	-
States Share Rental Housing	-	93,879
Township Bridge Fund	11,822	60,515
Unit Motor Fuel	285,000	128,887
Unit Road and Bridge Fund	174,678	156,196
Unit Special Bridge Fund	-	102,120
Vital Records	-	22,719
Workman's Compensation Fund	10,000	350,000
Total	<u>\$ 9,657,857</u>	<u>\$ 9,657,857</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 13: INTERFUND TRANSFERS (CONCLUDED)**

The transfers into the General Fund were fines and fees collected during the fiscal year each month by various offices and were turned over each month. The County Clerk's Fees Fund also transfers monthly fees to other smaller funds in addition to the General Fund. The transfers between the Highway Funds were to reimburse for cost sharing expenses. The transfers from the Retiree Health Insurance Fund were made to the Employee Health Insurance Fund for the required employer share of the monthly health insurance premiums. The General Fund transferred funds to the Employee Health Insurance Fund to cover the cost of employee health insurance, funds to the General Fund Reserve Trust for stabilization funds, funds to the Capital Improvement Trust for capital items, funds to the Jail Debt Service Trust for upcoming debt service payments on the jail bonds, and funds to the Retiree Health Insurance Fund for the required contributions in the year of retirement. The Workman's Compensation Fund, IMRF Fund, Liability Insurance Fund, County Highway General Fund, Illinois Municipal Retirement Fund, and Self-Insurance Bond Fund all made transfers into the General Fund for expense reimbursements.

**NOTE 14: REVENUES RECEIVED FROM THE STATE OF ILLINOIS**

The County received payments from the State of Illinois during the year ended November 30, 2013. Because the County does not impose the following taxes, these payments received are classified as Operating Grants and Contributions in the Government-wide Statement of Activities. The type and amount of payments recorded during the fiscal year ended November 30, 2013 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 2,628,812
Income Tax	1,728,250
Personal Property Replacement Tax	512,897
Use Tax	352,033
Motor Fuel Tax Allotments	2,291,911
<u>Total received from the State of Illinois</u>	<u>\$ 7,513,903</u>

**NOTE 15: DEFERRED COMPENSATION PLANS**

The County offers its employees a deferred compensation plan (NACO) created in accordance with IRC Section 457. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

The employees in the States Attorney's Office also have a LIUNA Industrial Pension deferred compensation plan collectively bargained in the current agreement. Under the collective bargaining agreement, the employees in the States Attorney's Office have a specified percentage of salary deferred and forwarded to the plan. The LIUNA Industrial Pension Fund specifies the applicable percentages to be withheld from the employees' pay. The collective bargaining agreement states that the County is not required to provide an employer match. The deferred compensation plan permits the States Attorney's employees to defer a portion

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 15: DEFERRED COMPENSATION PLANS (CONCLUDED)**

of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

**NOTE 16: INVENTORY**

The major components of inventory as of November 30, 2013 consisted of:

<u>Highway Department</u>	<u>Amount</u>
Salt and cinders	\$ 466,835
Rock	710,042
<u>Total Highway Department</u>	<u>\$1,176,877</u>
<u>County Clerk</u>	
Document Stamps	\$ 4,621
<u>Total County Clerk</u>	<u>\$ 4,621</u>
<u>EMA</u>	
EMA Radios	\$ 1,977
<u>Total EMA</u>	<u>\$ 1,977</u>
<u>Total Inventory</u>	<u>\$1,183,475</u>

**NOTE 17: RESTRICTED NET POSITION**

Restricted net position consists of balances reserved for funds that are restricted by state statutes, local ordinances, or grant agreements. If the derivative of a fund is a state statute, local ordinance or grant agreement, the net position of the fund will be disclosed as restricted in the Government-wide Statement of Net Position and the Governmental Funds Balance Sheet.

**NOTE 18: INSURANCE EXPENSE**

As disclosed in Note 12 to the basic financial statements, the County participated in the Illinois Counties Insurance Recapitalization Trust through August 31, 2009. The County received coverages for general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted. In order to participate in the Recapitalization Trust, the County was required to issue General Obligation Bonds in the amounts of \$7,620,000 and \$1,360,000. The County makes semi-annual bond payments on this debt. The interest portion of these payments is recognized as interest expense in the Government-wide Statement of Activities in the year paid or accrued. The principal portion of these payments reduces the liability for debt in the Government-wide Statement of Net Position in the year paid. Amounts recognized as insurance expense through general and administrative expense in the Government-wide Statement of Activities include the change in net position available to Williamson County Government as per the Recapitalization Trusts' audited financial statements. For the year ended August 31, 2012, the net position available to Williamson County Government were \$66,291.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 18: INSURANCE EXPENSE (CONCLUDED)**

Subsequent to August 31, 2009, Williamson County Government began participating in the Illinois Counties Risk Management Trust. The County is liable for a \$500,000 deductible each year for workmen's compensation and general liability claims. In addition, there are also insurance premiums to be paid on coverages above and beyond the \$500,000 deductible. Any charges against the deductible and all insurance premiums paid will be expensed as insurance expense in the County's Government-Wide financial statements as of November 30, 2013. Expenses paid for insurance premiums and deductible expenses for the year ended November 30, 2013 are reported as insurance expense.

**NOTE 19: POST EMPLOYMENT BENEFIT PLANS**

In addition to the pension benefits described in Note 8, the County provides post-employment benefit options for healthcare, life insurance, and dental insurance to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with County ordinances, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, disability due to line of duty, and whether the employee has vested in the respective retirement plan. The County funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for all or a portion of the cost with the County recognized for post-employment benefits. Expenses for post-retirement healthcare benefits are recognized each month in the form of an insurance premium.

From an accrual accounting perspective, the cost of postemployment healthcare benefits, like the cost of pension benefits, should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45, the County recognizes the cost of postemployment healthcare in the year when the employee retires and each year thereafter while a participant on the plan. The County reports the accumulated liability and provides information useful in assessing potential demands on the County's future cash flows.

The following are the significant accounting policies followed by the Williamson County Government's Retiree Health Insurance Plan (the Plan):

**Basis of Accounting** - The financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Expenses are recorded when the liability is incurred and revenues are recorded in the accounting period in which they are earned and become measurable. Employee and employer contributions are established as a percentage of health insurance premiums and are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits are recognized when due and payable in accordance with terms of the Plan.

**Plan Assets** - Plan assets are reported at fair value. Net investment income includes interest income. The Plan is authorized to invest in eligible investments as approved by the County Treasurer's investment policy. The investment policy provides for investments in low risk investments, such as certificates of deposit, interest bearing checking accounts, money market accounts and U.S. Treasuries. At November 30, 2013, the Plan held \$353,658 of cash and cash equivalents in an interest bearing checking account. The funds were properly collateralized.

**Measurement of Actuarial Information** - Williamson County Government has elected to calculate information of an actuarial nature using the alternative measurement method permitted by GASB Statement No. 43 for single-employer plans with fewer than one hundred employees.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 19: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

**Plan Description** – The County's Retiree Health Insurance Plan is a single-employer defined benefit post-employment healthcare plan administered by the County. The County provides medical insurance benefits to eligible retirees and their spouses. The plan is presented in the Williamson County Government's financial statements as an Internal Service Fund.

**Funding Policy** - The contribution requirements of plan members and the County are established and may be amended by County's resolution establishing the Retiree Health Insurance Plan. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the resolution establishing the Retiree Health Insurance Plan. For the fiscal year ended November 30, 2013, the County contributed \$100,543 to the plan. Plan members receiving benefits are required to make monthly contributions to the plan in accordance with the plan contribution schedule adopted with the resolution adopting the Retiree Health Insurance Plan. A complete copy of the resolution adopting the Retiree Health Insurance Plan can be located in the County Commissioner's Office.

**Funded Status**- As of November 30, 2013, the accrued liability for benefits was \$349,440, and the value of assets was \$353,658, resulting in an over funded accrued liability of \$4,218 and a funded ratio of 102 percent. The covered expenses of the plan for the year ended November 30, 2013 were \$120,736.

**Methods and Assumptions**- The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

**Basic requirements of the Plan**

- 1) The employee must be age 55 (age 50 for SLEP and ECO SLEP members) upon making the election for Retiree Health Insurance Coverage.
- 2) The employee must be covered on the County's Health Insurance Plan immediately prior to making the election for Retiree Health Insurance Coverage.
- 3) The employee must have completed 10 years of continuous or non-continuous service in one or more County Department(s).
- 4) The employee must be an employee of Williamson County Government and not of any component unit, related organization, or other affiliated group.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 19: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

- 5) The employee must sign an irrevocable statement of retirement and an irrevocable election for Retiree Health Insurance. The irrevocable statement of retirement and irrevocable election for Retiree Health Insurance must include the employee's name, current position, current office, year(s) of service in current position, year(s) of service in any other County positions, effective date of retirement, requested effective date of Retiree Health Insurance, the employee's Medicare eligibility date, and the current Office Holder's signature of understanding. The irrevocable statement of retirement and the irrevocable election for Retiree Health Insurance are both required to be notarized within one month prior to submission for benefits.
- 6) Employees electing Retiree Health Insurance will be eligible to continue coverage only with the plan (single, single/spouse, single/family) that was in effect as of the date of the election for Retiree Health Insurance benefits. If there is a change in family status after the election date, (i.e. death of spouse), the employee will be allowed to decrease coverage from family to single, family to single/spouse, or single/spouse to single. Under no circumstances can the employee increase coverage from single to single/spouse, single to family, or single/spouse to family.

**Premium contributions – under the age or other provision for Medicare coverage**

The County agrees to pay a percentage of each employee's monthly health insurance premium up to a maximum of \$500 per month per employee. The percentages will vary according to employment longevity. Employees, who meet the eligibility requirements, obtain continued County Health Insurance by paying the employee's portion of premiums according to the rate schedule in the plan document.

**Premium contributions – over the age or other provision for Medicare coverage**

Upon becoming eligible for Medicare at age 65 or another age, whether as of the employee's retirement date or a date subsequent to retirement, the retiree shall use Medicare as his or her primary medical insurance and prescription drug provider. The retiree may elect to obtain secondary coverage by continuing coverage under the County's Group Health Insurance Plan. Upon retirement or upon the employee's Medicare eligibility date, the employee must provide the County a copy of his or her Medicare card and must submit the appropriate forms to notify Medicare and the County's medical insurance provider notifying each plan of the change of Medicare to the primary provider and the County's medical insurance provider to the secondary insurance provider.

The County agrees to pay a percentage of each employee's monthly secondary health insurance premium up to a maximum of \$200 per month per employee. The percentages will vary according to employment longevity. Employees, who meet the eligibility requirements and have reached the age of Medicare eligibility, may obtain continued County Health Insurance by paying the employee portion of secondary premiums according to the rate schedule in the plan document.

**Other Plan Provisions**

- 1) This plan is expressly provided for retired employees of the County. Therefore, premium schedules will be based on the retired employee's age and length of service.
- 2) The County does not intend for the plan resolution to be in contradiction with any Federal, State or Local Laws pertaining to employee health insurance provisions or any current collective bargaining agreements in place at the time of the passing of the plan resolution.
- 3) The County reserves the right to change health insurance providers and agents depending on the terms and conditions of plans presented to the Board of Commissioners.



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 19: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

- 4) The County reserves the right to submit requests for bids for health insurance providers and agents in accordance with fiscal year planning.
- 5) The attached schedule lists the current health insurance rates that are applicable to the formulas listed above. The amounts payable from the County and the retired Employee will change as the monthly premiums are revised annually by the County's Health Insurance provider. All maximum County rates are fixed until the plan resolution is amended.
- 6) Each eligible retiree will be notified within 60 days of new health insurance rates as dictated by the County Health Insurance provider and of the adjusted employee portion due for continued coverage.
- 7) As this is intended to be a continuation of coverage, all terms and conditions, inclusive of deductibles and out-of-pocket costs, of the County Health Insurance Plan will also apply to Retiree Health Insurance.
- 8) Currently, as per IRS codes and standards, the payment of premiums for Retiree Health Insurance on behalf of retirees is not a taxable event to the employee or to Williamson County for Federal Income Tax, Social Security/Medicare, or State of Illinois tax purposes. However, if the IRS codes or standards change, the County will abide by the most recent IRS codes and standards.
- 9) As the County's Health Insurance Plan's terms and conditions change or if plan participation levels are below cost/benefit ratios, the County reserves the right to amend the plan resolution and/or any provisions, inclusive of termination of the Retiree Health Insurance Plan, and the Retiree Health Insurance Plan benefits. Any amendments to the plan resolution or to any provisions of the Retiree Health Insurance Plan will be properly negotiated through collective bargaining procedures prior to adoption of any plan amendments.
- 10) If for any reason the Retiree Health Insurance Plan is terminated, the employees on the plan as of the termination date will continue to receive the benefits stated above up to their respective Medicare eligibility dates. As of the Retiree Health Insurance Plan termination date, no new employees will be eligible to be added to the plan.
- 11) County employees retiring prior to the effective date of the plan resolution are not eligible for Retiree Health Insurance Plan benefits.
- 12) County employees who obtain employment after retiring from the County and are eligible for health insurance coverage with another employer must notify the County Administrator's office immediately. Upon a retiree's eligibility for another employer's health insurance coverage, the retiree's eligibility for the County's Retiree Health Insurance Plan shall terminate.
- 13) A separate interest bearing bank account will be used for the Retiree Health Insurance Plan in order to provide adequate accountability and disclosure. In the year of an employee(s) retirement, any and all savings in salaries and fringe benefits will be reinvested into the health insurance plan(s) maintained by the County for County employees, with the funding emphasis being on the Retiree Health Insurance Plan.
- 14) The County Commissioners' office shall be the administrator for the plan and the County Treasurer shall be the custodian for the funds.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 19: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

Projection of Future Benefit Payments and Calculation of Present Value of Total Future Benefits to Be Paid

Williamson County Government Retiree Health Insurance Plan

Calculation Date: November 30, 2013

Member	Effective Month of Plan Entry	Current Age							Current Age Total Benefits To Be Paid	Current Age Interest Discounted Present Value of Benefits to Be Paid
			2014	2015	2016	2017	2018	2019		
1	1/2008	82	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 14,400	\$ 14,400
2	8/2008	60	5,550	5,828	6,119	6,000	6,000	6,000	35,497	33,300
3	10/2008	76	1,110	1,166	1,224	1,285	1,349	1,416	7,550	6,660
4	2/2010	58	3,700	3,885	4,079	4,283	4,497	4,722	25,166	22,200
5	3/2010	62	3,700	3,885	4,079	4,283	2,400	2,400	20,747	22,200
6	3/2010	61	5,550	5,828	6,119	6,000	6,000	6,000	35,497	33,300
7	8/2010	54	4,810	5,051	5,304	5,569	5,847	6,000	32,581	28,860
8	10/2010	75	2,400	2,400	2,400	2,400	2,400	2,400	14,400	14,400
9	4/2011	52	4,810	5,051	5,304	5,569	5,847	6,000	32,581	28,860
10	8/2011	53	4,810	5,051	5,304	5,569	5,847	6,000	32,581	28,860
11	1/2012	62	3,700	3,885	4,079	4,283	2,400	2,400	20,747	22,200
12	6/2012	62	3,700	3,885	4,079	4,283	2,400	2,400	20,747	22,200
13	9/2012	63	6,000	6,000	6,000	6,000	2,400	2,400	28,800	36,000
14		55	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
<u>Current Age Total of Benefits to be Paid</u>			<u>\$ 58,240</u>	<u>\$ 60,315</u>	<u>\$ 62,490</u>	<u>\$ 63,924</u>	<u>\$ 55,787</u>	<u>\$ 56,538</u>	<u>\$ 357,294</u>	<u>\$ 349,440</u>

**Annual increases in medical care costs:**

2004	3.20%	2009	4.00%		
2005	3.40%	2010	4.40%		
2006	3.00%	2011	4.20%		
2007	3.00%	2012	4.00%		
2008	3.00%	2013	4.40%	<u>10 Year Average</u>	<u>3.66%</u>

*Source: Bureau of Labor Statistics ([www.bls.gov/cpi/tables.htm](http://www.bls.gov/cpi/tables.htm))*

Assumptions:

- 1) The calculations are made using a November 30, 2013 date.
- 2) The amounts under columns labels years 2014 - 2019 are the expected annual postemployment health insurance premiums for plan members and their spouses, calculated by adjusting the current-year premium for (a) the effects of assumed healthcare cost inflation, (b) the effects of changes in age and marital status, and (c) the implicit assumption that the premium payments are made each month.

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 19: POST EMPLOYMENT BENEFIT PLANS (CONCLUDED)**

- 3) Upon the retiree attaining the age of 65, the County's plan will become a secondary provider to Medicare.
- 4) Future contribution amounts are calculated with an estimated 5% increase in costs.
- 5) For employees over age 65 or who are otherwise eligible for Medicare, the maximum County contribution is \$200 per month or \$2,400 annually. For employees under age 65 and who are not otherwise eligible for Medicare, the maximum County contribution is \$500 per month or \$6,000 annually.

**NOTE 20: GENERAL FUND RESERVE TRUST FUND AND DEBT SINKING FUND**

During the fiscal year ended November 30, 2011, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. Also, in the County Board's strategic plan adopted for fiscal years 2012 – 2014, the County Board detailed a goal to obtain \$1,000,000 in stabilization funds. As of November 30, 2013, the cash in the General Fund Reserve Trust totaled \$788,307. In addition, the County Board established a debt sinking certificate of deposit in the amount of \$1,442,000. This debt sinking amount is required as per the bond ordinance for the new jail bonds. The certificate of deposit is currently accounted for as a component of the Jail Construction Fund.

**NOTE 21: COMPONENT UNIT DISCLOSURES**

The Public Building Commission of Williamson County (the "Commission") was established by resolution of Williamson County Government in 1968, under the provisions of the Illinois Compiled Statutes. The Commission is responsible for the operation and maintenance of the current Williamson County Courthouse, Williamson County Administration Building, Williamson County Annex, Williamson County Jail and the construction or acquisition of future County structures. The Commission operates with five appointed Commissioners.

The accounting policies of the Commission conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body for the establishment of governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting principles and practices of the Public Building Commission are discussed in notes to its financial statements.

**Cash and Cash Equivalents**

For the purpose of the Commission's financial statements, the term "cash" refers to currency on hand, demand deposits with banks or other financial institutions, and money market funds. The term "cash equivalents" refers to short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near maturity that there is insignificant risk of change in value because of changes in interest rates. The cash in excess of current requirements is invested in interest-bearing certificates of deposit. All certificates of deposit are considered to be cash and cash equivalents. As of November 30, 2013, the Commission did not have any investments.

**Lease Agreements**

The Public Building Commission of Williamson County currently has two rental lease agreements as of November 30, 2013. The first rental lease agreement is with Williamson County Government. Williamson County Government currently leases the Williamson County Courthouse, a portion of the Williamson County Annex, Williamson County Administration Building and the Williamson County Jail. The new 20 year lease

**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2013**

**NOTE 21: COMPONENT UNIT DISCLOSURES (CONCLUDED)**

agreement signed for years beyond 2012, states the annual rental income for 2012 payable 2013 is \$2,500,000 and there can be adjustments each year thereafter. The terms of the lease agreement state that Williamson County Government is responsible for all debt payments associated with the Williamson County Jail. The rental lease payment from Williamson County Government is secured with an annual property tax levy. The lease agreement is for 20 years. The second rental lease agreement is with the University of Illinois Cooperative Extension Service. The University of Illinois Cooperative Extension Service currently leases a portion of the Williamson County Annex. The terms of the upcoming rental payments are: \$25,000, for the year ended June 30, 2013 - \$25,000 and for the year ended June 30, 2014 - \$25,000.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WILLIAMSON COUNTY GOVERNMENT**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**SCHEDULE OF FUNDING PROGRESS**  
**NOVEMBER 30, 2013**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>Regular</u>						
12/31/2013	\$ 20,599,109	\$ 25,364,108	\$ 4,764,999	81.21%	\$ 9,930,281	47.98%
12/31/2012	19,312,411	24,886,777	5,574,366	77.60%	9,440,895	59.04%
12/31/2011	18,869,680	24,647,373	5,777,693	76.56%	8,913,865	64.82%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$19,980,412. On a market basis, the funded ratio would be 96.25%.

<u>SLEP</u>						
12/31/2013	\$ 4,846,547	\$ 7,696,513	\$ 2,849,966	62.97%	\$ 1,789,020	159.30%
12/31/2012	3,767,219	7,073,858	3,306,639	53.26%	1,738,264	190.23%
12/31/2011	3,198,269	6,394,435	3,196,166	50.02%	1,705,125	187.44%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$3,974,382 On a market basis, the funded ratio would be 77.72%.

<u>ECO</u>						
12/31/2013	\$ 1,774,164	\$ 2,268,424	\$ 494,260	78.21%	\$ 401,456	123.12%
12/31/2012	2,472,786	3,042,009	569,223	81.29%	591,233	96.28%
12/31/2011	2,143,197	2,921,932	778,735	73.35%	578,196	134.68%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,555,394. On a market basis, the funded ratio would be 95.92%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credits with Williamson County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2013**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2013 Original Budget	November 30, 2013 Amended Budget	ACTUAL	
<b>Receipts:</b>				
<b><u>State of Illinois Tax Revenue and Salary Reimbursements</u></b>	\$ 2,380,000	\$ 2,548,484	\$ 2,548,484	\$ -
Sales tax	1,700,000	2,236,386	2,076,645	(159,741)
Income tax	303,000	376,208	382,986	6,778
Personal property replacement tax	290,000	345,721	343,802	(1,919)
Use tax	-	26,674	-	(26,674)
Inheritance tax	148,677	148,677	163,306	14,629
States Attorney's salary reimbursement	28,611	28,611	31,212	2,601
Supervisor of Assessment's salary reimbursement	99,895	99,895	99,895	-
Public Defender's salary reimbursement				
<b><u>U.S. Government Reimbursements</u></b>	25,000	25,000	30,942	5,942
Emergency management reimbursement				
<b><u>County Fees, Interest, and Property Tax Receipts</u></b>	4,814,508	4,981,976	4,964,119	(17,857)
County general corporate tax levy	4,800	4,800	-	(4,800)
Mobile home taxes	12,000	12,000	-	(12,000)
Payments in lieu of tax	195,000	170,000	183,830	13,830
Interest, penalties and costs - real estate & mobile homes	20,000	20,000	-	(20,000)
Interest income - Certificates of Deposit	5,000	5,000	2,917	(2,083)
Interest income - General Fund #702-175-5	350	350	113	(237)
Interest income - Payroll account #801-110-6	300	300	-	(300)
Interest income - Money market #170-287-0	565,000	565,000	538,399	(26,601)
County Clerk - fees	85,000	85,000	116,786	31,786
Sheriff - fees	350,000	350,000	-	(350,000)
Sheriff - housing of inmates	55,000	55,000	46,139	(8,861)
Sheriff - civil service fees	40,000	40,000	76,608	36,608
Sheriff - telephone fees	60,000	60,000	-	(60,000)
Sheriff - inmate booking fees	835,000	750,000	701,326	(48,674)
Circuit Clerk - clerk fees	500	500	-	(500)
Circuit Clerk - drug fines	79,000	79,000	105,147	26,147
Circuit Clerk - criminal fees	340,000	300,000	289,454	(10,546)
Circuit Clerk - traffic fines and fees	85,000	85,000	63,347	(21,653)
Circuit Clerk - weight fines	5,000	5,000	5,203	203
Treasurer's Tourism administration fees	22,000	22,000	21,168	(832)
States Attorney - fees	18,000	18,000	13,609	(4,391)
Public Defender - fees	100	100	14,282	14,182
Economic development - administration fees	160,000	160,000	126,101	(33,899)
Animal control fees - municipalities & registration fees	33,000	33,000	30,578	(2,422)
Liquor license fees	25,000	25,000	37,353	12,353
Miscellaneous income	42,381	42,381	-	(42,381)
Rent income - land	250	250	73	(177)
Postage reimbursements	9,000	9,000	6,762	(2,238)
Cable franchise fees	5,500	5,500	6,000	500
Real estate tax CD sales	5,000	5,000	5,239	239
Rental housing support fees	74,378	74,378	90,450	16,072
Real estate tax overpayments	10	10	-	(10)
Xerox copy fees	100	100	-	(100)
Insurance reimbursement for Workmen's Compensation claims	100	100	-	(100)
State of Illinois reimbursement for Election judges salaries	20,000	20,000	20,000	-
Reimbursement - 1st Judicial Circuit for Lead County Treasurer's services	48,000	48,000	70,000	22,000
Reimbursement from 911 all dispatch grant salaries				
<b><u>Transfers, Reimbursements, and Miscellaneous Receipts</u></b>	8,500	8,500	8,500	-
Transfer in - IMRF Fund	10,000	10,000	10,000	-
Transfer in - Non-Resident/Indemnity Fund	1,000	1,000	1,000	-
Transfer in - Liability Insurance Fund	10,000	10,000	10,000	-
Transfer in - Workmen's Compensation Fund	2,000	2,000	2,000	-
Transfer in - Highway General Fund for Road & Bridge Secretary	480,000	480,000	480,000	-
Transfer in - Self-insurance Bond & Risk Management Fund	6,000	6,000	6,000	-
Transfer in - Highway General Fund for Accounting Fees	5,500	5,500	-	(5,500)
Transfer in - Meth Equipment Fund for Overtime	75,000	75,000	21,950	(53,050)
Transfer in - Salary reimbursements for grants and other services	100	100	-	(100)
Transfer in - General Fund Reserve Trust Fund	\$ 13,587,560	\$ 14,465,501	\$ 13,751,725	\$ (713,776)
<b><u>Total Receipts</u></b>				
<b><u>Disbursements:</u></b>				
<b><u>County Clerk:</u></b>				
<b><u>Recording and Vital Records</u></b>				
<b><u>Services</u></b>	\$ 70,131	\$ 70,131	\$ 70,130	\$ 1
County Clerk's salary	285,854	285,854	279,418	6,436
Regular employees' salaries	40,038	40,038	39,973	65
Human Resources Officer				

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2013**

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	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2013 Original Budget	November 30, 2013 Amended Budget	ACTUAL	
Recording and vital records extra hire & overtime	1,000	1,000	3,159	(2,159)
Chief County Clerk's stipend	4,500	4,500	4,495	5
Chief County Recorder's stipend	2,500	2,500	2,493	7
Chief Tax Extension Deputy's stipend	2,500	2,500	2,493	7
<b>Total Services</b>	<b>\$ 406,523</b>	<b>\$ 406,523</b>	<b>\$ 402,161</b>	<b>\$ 4,362</b>
<b>Materials</b>				
Stationery and office expenses	\$ 18,000	\$ 18,000	\$ 18,199	\$ (199)
Computer supplies	5,000	5,000	7,885	(2,885)
Travel and conference expenses	2,000	2,000	2,080	(80)
Office holder & employee bond premiums	3,740	3,740	3,163	577
Postage expense	25,000	25,000	25,005	(5)
Postage machine lease expense	1,975	1,975	1,975	-
Assessor's and Collector's paper	7,800	7,800	5,494	2,306
<b>Total Materials</b>	<b>\$ 63,515</b>	<b>\$ 63,515</b>	<b>\$ 63,801</b>	<b>\$ (286)</b>
<b>Elections</b>				
<b>Services</b>				
Election judges' salaries and other expenses	\$ 45,000	\$ 45,000	\$ 43,624	\$ 1,376
Polling places' rent and cleaning	3,500	3,500	4,345	(845)
Registration of voters	4,000	4,000	4,803	(803)
Election publication expense	10,000	10,000	8,298	1,702
Computer maintenance agreements	53,187	53,187	51,500	1,687
<b>Total Services</b>	<b>\$ 115,687</b>	<b>\$ 115,687</b>	<b>\$ 112,570</b>	<b>\$ 3,117</b>
<b>Materials</b>				
Ballots and supplies	\$ 51,000	\$ 51,000	\$ 34,945	\$ 16,055
<b>Total Materials</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 34,945</b>	<b>\$ 16,055</b>
<b>Total County Clerk</b>	<b>\$ 636,725</b>	<b>\$ 636,725</b>	<b>\$ 613,477</b>	<b>\$ 23,248</b>
<b>County Treasurer:</b>				
<b>Regular Services</b>				
<b>Services</b>				
Treasurer's salary	\$ 70,131	\$ 70,131	\$ 70,131	\$ -
Deputies' salaries	79,445	79,445	79,298	147
1st Judicial Circuit expenses	17,500	17,500	17,068	432
<b>Total Services</b>	<b>\$ 167,076</b>	<b>\$ 167,076</b>	<b>\$ 166,497</b>	<b>\$ 579</b>
<b>Materials</b>				
Office expenses	\$ 1,600	\$ 1,600	\$ 1,518	\$ 82
Office holder & employee bond premiums	1,800	1,800	1,864	(64)
Treasurer's travel expenses	2,200	2,200	2,350	(150)
Treasurer's services and forms	8,000	8,000	8,000	-
Treasurer's cellular telephone expenses	800	800	565	235
<b>Total Materials</b>	<b>\$ 14,400</b>	<b>\$ 14,400</b>	<b>\$ 14,297</b>	<b>\$ 103</b>
<b>Tax Collector</b>				
<b>Services</b>				
Deputies' salaries	\$ 75,223	\$ 75,223	\$ 56,290	\$ 18,933
Chief Tax Collector's stipend	4,000	4,000	462	3,538
Postage expense	15,000	15,000	12,994	2,006
Real estate tax collection expenses	22,500	22,500	21,449	1,051
<b>Total Services</b>	<b>\$ 116,723</b>	<b>\$ 116,723</b>	<b>\$ 91,195</b>	<b>\$ 25,528</b>
<b>Materials</b>				
Office expenses	\$ 2,200	\$ 2,200	\$ 3,250	\$ (1,050)
Publication expenses	2,500	2,500	1,996	504
<b>Total Materials</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>	<b>\$ 5,246</b>	<b>\$ (546)</b>
<b>Total County Treasurer</b>	<b>\$ 302,899</b>	<b>\$ 302,899</b>	<b>\$ 277,235</b>	<b>\$ 25,664</b>
<b>County Sheriff:</b>				
<b>Services - Deputies and Dispatchers</b>				
Sheriff's salary	\$ 70,131	\$ 70,131	\$ 70,131	\$ -
Supervisor of Safety's salary	3,000	3,000	3,000	-
Computer officer's stipend	-	-	307	(307)
Payroll secretary's stipend	3,500	3,500	2,189	1,311
Civil process clerk's stipend	2,350	2,350	2,366	(16)
Civil process server's salary	28,553	28,553	28,507	46
Deputies' salaries	1,277,861	1,277,861	1,251,261	26,600
Deputies' regular overtime	62,500	62,500	67,220	(4,720)
Deputies' meth-related overtime	5,000	5,000	-	5,000
Deputies' incentive pay	17,025	17,025	14,602	2,423

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**GENERAL FUND**  
**NOVEMBER 30, 2013**

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	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2013 Original Budget	November 30, 2013 Amended Budget	ACTUAL	
Deputies' rank pay	24,000	24,000	21,764	2,236
Twenty - year Deputies' stipends	7,200	7,200	4,800	2,400
Deputies' holidays	32,600	32,600	23,076	9,524
Deputies' holiday overtime	50,000	50,000	36,114	13,886
Dispatchers' salaries - full-time	334,558	334,558	323,770	10,788
Dispatchers' part-time salaries and regular overtime	17,000	17,000	10,906	6,094
Dispatchers' incentive pay	2,450	2,450	2,412	38
Dispatchers' holidays	6,000	6,000	4,761	1,239
Dispatchers' holiday overtime	16,500	16,500	8,180	8,320
Secretaries' salaries	126,308	126,308	110,087	16,221
Clerk's salary	26,867	26,867	37,433	(10,566)
Admin building security	35,131	35,131	30,837	4,294
<b>Total Services - Deputies and Dispatchers</b>	<b>\$ 2,148,534</b>	<b>\$ 2,148,534</b>	<b>\$ 2,053,723</b>	<b>\$ 94,811</b>
<b>Services - Corrections</b>				
Correctional officers' salaries	\$ 1,703,962	\$ 1,703,962	\$ 1,760,637	\$ (56,675)
Correctional officers' regular overtime	18,800	18,800	14,111	4,689
Correctional officers' rank pay	8,861	8,861	3,204	5,657
Correctional officers' holidays	11,000	11,000	8,565	2,435
Correctional officers' holiday overtime	5,200	5,200	30,426	(25,226)
Part-time Jail Cooks' salaries	-	-	698	(698)
<b>Total Services - Corrections</b>	<b>\$ 1,747,823</b>	<b>\$ 1,747,823</b>	<b>\$ 1,817,641</b>	<b>\$ (69,818)</b>
<b>Materials - Deputies and Dispatchers</b>				
Gasoline expense	\$ 140,000	\$ 140,000	\$ 140,645	\$ (645)
Auto repairs and maintenance	50,000	50,000	46,616	3,384
Sheriff out-of-county travel	2,000	2,000	1,606	394
Deputy out-of-county travel	13,000	13,000	15,011	(2,011)
Deputies' clothing expense	36,000	36,000	32,742	3,258
Deputies' training expense	32,000	32,000	25,003	6,997
Office expense	25,000	25,000	14,907	10,093
Merit board expenses	6,000	6,000	5,076	924
Auxiliary unit expenses	3,500	3,500	4,284	(784)
Radio room office supplies	5,000	5,000	2,706	2,294
<b>Total Materials - Deputies and Dispatchers</b>	<b>\$ 312,500</b>	<b>\$ 312,500</b>	<b>\$ 288,596</b>	<b>\$ 23,904</b>
<b>Materials - Corrections</b>				
Jail supplies	\$ 42,000	\$ 42,000	\$ 43,085	\$ (1,085)
Medical aid to prisoners	162,500	162,500	160,929	1,571
Mental health aid to prisoners	4,500	4,500	208,699	(204,199)
Dieting of prisoners - Subcontract services	213,700	213,700	-	213,700
Correctional officers' clothing	45,000	45,000	39,018	5,982
Correctional officers' training	32,970	32,970	29,880	3,090
<b>Total Materials - Corrections</b>	<b>\$ 500,670</b>	<b>\$ 500,670</b>	<b>\$ 481,611</b>	<b>\$ 19,059</b>
<b>Equipment</b>				
Maintenance agreements & equipment leases	\$ 96,687	\$ 96,687	\$ 86,218	\$ 10,469
<b>Total Equipment</b>	<b>\$ 96,687</b>	<b>\$ 96,687</b>	<b>\$ 86,218</b>	<b>\$ 10,469</b>
<b>Total County Sheriff</b>	<b>\$ 4,806,214</b>	<b>\$ 4,806,214</b>	<b>\$ 4,727,789</b>	<b>\$ 78,425</b>
<b>Circuit Clerk:</b>				
<b>Services</b>				
Circuit Clerk's salary	\$ 70,131	\$ 70,131	\$ 70,131	\$ -
Regular employees' salaries	332,041	332,041	329,105	2,936
Supervisor's salary	36,596	36,596	40,277	(3,681)
<b>Total Services</b>	<b>\$ 438,768</b>	<b>\$ 438,768</b>	<b>\$ 439,513</b>	<b>\$ (745)</b>
<b>Materials</b>				
Office supplies and expenses	\$ 14,250	\$ 14,250	\$ 12,336	\$ 1,914
Office holder & employee bond premiums	715	715	715	-
Circuit Clerk's travel and conference expenses	475	475	-	475
Publication fees	950	950	303	647
<b>Total Materials</b>	<b>\$ 16,390</b>	<b>\$ 16,390</b>	<b>\$ 13,354</b>	<b>\$ 3,036</b>
<b>Total Circuit Clerk</b>	<b>\$ 455,158</b>	<b>\$ 455,158</b>	<b>\$ 452,867</b>	<b>\$ 2,291</b>
<b>States Attorney:</b>				
<b>Services</b>				
States Attorney's salary	\$ 166,508	\$ 166,508	\$ 166,508	\$ -
Assistant States Attorneys' salaries	498,700	498,700	497,815	885
Assistant States Attorneys' overtime pay	25,150	25,150	26,000	(850)
Secretaries' salaries	240,040	240,040	239,918	122
Administrative aid's salary	52,260	52,260	53,216	(956)

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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**

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**GENERAL FUND**  
**NOVEMBER 30, 2013**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET/ FAVORABLE/ (UNFAVORABLE)
	November 30, 2013	November 30, 2013		
	Original Budget	Amended Budget		
Delinquent fine collections clerk's salary	35,840	35,840	35,791	49
Victim Witness Advocate's salary (Mavin Edwards)	17,350	17,350	14,681	2,669
Domestic Advocate salary (Katrina Wolfe)	19,000	19,000	18,507	493
Juvenile Coordinator's salary (Tammy)	23,520	23,520	21,475	2,045
Juvenile Assistant's salary (Charity)	17,500	17,500	10,467	7,033
Domestic Violence Coordinator's salary (M. Killman)	24,822	24,822	24,773	49
Law clerks expenses	500	500	-	500
<b>Total Services</b>	<b>\$ 1,121,190</b>	<b>\$ 1,121,190</b>	<b>\$ 1,109,151</b>	<b>\$ 12,039</b>
<b>Materials</b>				
Office expenses	\$ 13,000	\$ 13,000	\$ 14,075	\$ (1,075)
Travel expenses	1,000	1,000	1,099	(99)
Witness' fees and travel expenses	3,000	3,000	1,489	1,511
Attorney appellate services	20,000	20,000	20,000	-
Registration fees	2,312	2,312	2,499	(187)
Grand jury expenses	500	500	515	(15)
Service agreements	13,000	13,000	12,210	790
Transcripts	500	500	1,179	(679)
Westlaw licenses	7,553	7,553	8,135	(582)
Continuing education expenses	5,000	5,000	4,571	429
Computer maintenance agreements	1,132	1,132	2,264	(1,132)
Printing and publication expenses	3,500	3,500	1,544	1,956
<b>Total Materials</b>	<b>\$ 70,497</b>	<b>\$ 70,497</b>	<b>\$ 69,580</b>	<b>\$ 917</b>
<b>Total States Attorney</b>	<b>\$ 1,191,687</b>	<b>\$ 1,191,687</b>	<b>\$ 1,178,731</b>	<b>\$ 12,956</b>
<b>County Coroner:</b>				
<b>Services</b>				
Coroner's salary	\$ 36,360	\$ 36,360	\$ 36,360	\$ -
Deputy Coroner's salary	29,648	29,648	29,599	49
Assistant Coroners' salaries	5,000	5,000	5,000	-
<b>Total Services</b>	<b>\$ 71,008</b>	<b>\$ 71,008</b>	<b>\$ 70,959</b>	<b>\$ 49</b>
<b>Materials</b>				
Office expenses	\$ 1,000	\$ 1,000	\$ 893	\$ 107
Office holder bond expense	300	300	-	300
Dues and fees	350	350	350	-
Medical expenses	49,000	49,000	55,154	(6,154)
Training	1,500	1,500	1,340	160
Auto expenses	3,000	3,000	2,998	2
Communication expenses	2,500	2,500	1,680	820
Morgue operating expenses	5,400	5,400	5,193	207
<b>Total Materials</b>	<b>\$ 63,050</b>	<b>\$ 63,050</b>	<b>\$ 67,608</b>	<b>\$ (4,558)</b>
<b>Total County Coroner</b>	<b>\$ 134,058</b>	<b>\$ 134,058</b>	<b>\$ 138,567</b>	<b>\$ (4,509)</b>
<b>Regional Office of Education:</b>				
<b>Services</b>				
Secretaries' salaries	\$ 88,550	\$ 88,550	\$ 88,451	\$ 99
<b>Total Services</b>	<b>\$ 88,550</b>	<b>\$ 88,550</b>	<b>\$ 88,451</b>	<b>\$ 99</b>
<b>Total Regional Office of Education</b>	<b>\$ 88,550</b>	<b>\$ 88,550</b>	<b>\$ 88,451</b>	<b>\$ 99</b>
<b>Circuit Court:</b>				
<b>Services</b>				
Medical and psychiatric examinations	\$ 10,000	\$ 10,000	\$ 9,947	\$ 53
Circuit Judge's salary assessment	3,400	3,400	3,190	210
Court appointed attorneys	50,000	50,000	29,529	20,471
Judicial secretaries', bailiffs', and clerks' salaries	128,050	128,050	127,859	191
Judicial secretaries' stipends	12,000	12,000	12,000	-
Jury Commissioners' salaries	6,000	6,000	6,000	-
Contract public defenders	108,500	108,500	110,833	(2,333)
<b>Total Services</b>	<b>\$ 317,950</b>	<b>\$ 317,950</b>	<b>\$ 299,358</b>	<b>\$ 18,592</b>
<b>Materials</b>				
Office supplies - judges and court reporters	\$ 3,000	\$ 3,000	\$ 38,859	\$ (35,859)
Training and conference expenses	500	500	-	500
Chief Judge's expenses	500	500	382	118
Juror fees	30,000	30,000	25,244	4,756
Dieting of jurors	4,500	4,500	4,402	98
Jury commission supplies	500	500	843	(343)
Juvenile detention services	50,000	50,000	37,517	12,483
Transcripts	5,000	5,000	5,586	(586)
Interpreter fees	3,000	3,000	3,745	(745)

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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**

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**GENERAL FUND**  
**NOVEMBER 30, 2013**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2013 Original Budget	November 30, 2013 Amended Budget	ACTUAL	
<b>Total Materials</b>	\$ 97,000	\$ 97,000	\$ 116,578	\$ (19,578)
<b>Total Circuit Court</b>	\$ 414,950	\$ 414,950	\$ 415,936	\$ (986)
<b>Public Defender:</b>				
<b>Services</b>				
Public Defender - lead defender	\$ 149,857	\$ 149,857	\$ 149,867	\$ (10)
Public Defenders' salaries	155,000	155,000	154,712	288
Administrative assistants' salaries	117,172	117,172	119,204	(2,032)
Secretaries' stipends	8,000	8,000	7,923	77
<b>Total Services</b>	\$ 430,029	\$ 430,029	\$ 431,706	\$ (1,677)
<b>Materials</b>				
Office expenses	\$ 9,000	\$ 9,000	\$ 7,631	\$ 1,369
Westlaw licenses & library	8,482	8,482	7,193	1,289
Maintenance agreements	775	775	514	261
Records destruction expense	500	500	-	500
Witness' fees and travel expenses	1,000	1,000	235	765
Public Defenders' travel expenses	1,000	1,000	397	603
Law clerks and investigators	800	800	411	389
Registration fees	1,368	1,368	-	1,368
Continuing education expenses	2,500	2,500	1,497	1,003
<b>Total Materials</b>	\$ 25,425	\$ 25,425	\$ 17,878	\$ 7,547
<b>Total Public Defender</b>	\$ 455,454	\$ 455,454	\$ 449,584	\$ 5,870
<b>County Supervisor of Assessments:</b>				
<b>Services</b>				
Supervisor's salary	\$ 70,131	\$ 70,131	\$ 69,971	\$ 160
Supervisor's stipend	-	-	77	(77)
Assistant's stipend	4,000	4,000	4,000	-
Assessor's office employees' salaries	434,195	434,195	433,472	723
Board of Review secretary's stipend	3,500	3,500	3,500	-
GIS mapping coordinator stipend	3,500	3,500	3,514	(14)
GIS mapping assistant stipend	2,000	2,000	2,018	(18)
Deed clerk's stipend	1,500	1,500	1,500	-
CIAO Bonuses	-	-	700	(700)
<b>Total Services</b>	\$ 518,826	\$ 518,826	\$ 518,752	\$ 74
<b>Materials</b>				
Clothing Expense	\$ 750	\$ 750	\$ 745	\$ 5
Office expenses	8,000	8,000	6,109	1,891
Publication expenses	4,000	4,000	2,021	1,979
Copy machine expenses and supplies	3,000	3,000	2,788	212
Computer forms expense	3,500	3,500	2,482	1,018
Computerized assessment expenses	2,550	2,550	2,900	(350)
Reassessment materials and supplies expenses	3,000	3,000	2,725	275
Auto expenses	10,000	10,000	9,495	505
Continuing education expenses	10,000	10,000	12,471	(2,471)
<b>Total Materials</b>	\$ 44,800	\$ 44,800	\$ 41,736	\$ 3,064
<b>Total County Supervisor of Assessments</b>	\$ 563,626	\$ 563,626	\$ 560,488	\$ 3,138
<b>Animal Control Center:</b>				
<b>Services</b>				
Administrator's stipend	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Warden's salary	46,155	46,155	46,099	56
Assistant Wardens' salaries	89,676	89,676	77,931	11,745
Assistant Wardens' holiday & overtime	4,500	4,500	4,638	(138)
<b>Total Services</b>	\$ 143,831	\$ 143,831	\$ 132,168	\$ 11,663
<b>Materials</b>				
Vehicle expenses	\$ 14,000	\$ 14,000	\$ 13,198	\$ 802
Office expenses	6,200	6,200	8,225	(2,025)
Utilities and telephone expenses	6,500	6,500	4,967	1,533
Clothing expenses	4,000	4,000	3,885	115
<b>Total Materials</b>	\$ 30,700	\$ 30,700	\$ 30,275	\$ 425
<b>Total Animal Control Center</b>	\$ 174,531	\$ 174,531	\$ 162,443	\$ 12,088
<b>Economic Development:</b>				
<b>Services</b>				
Director's salary	\$ 46,269	\$ 46,269	\$ 46,217	\$ 52

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**

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**GENERAL FUND**  
**NOVEMBER 30, 2013**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2013 Original Budget	November 30, 2013 Amended Budget	ACTUAL	
<b>Materials</b>				
Office expenses	\$ 750	\$ 750	\$ 201	\$ 549
Education expenses	300	300	-	300
Publication fees	400	400	308	92
Copy machine lease payments	1,000	1,000	967	33
<b>Total Materials</b>	<b>\$ 2,450</b>	<b>\$ 2,450</b>	<b>\$ 1,476</b>	<b>\$ 974</b>
<b>Total Economic Development</b>	<b>\$ 48,719</b>	<b>\$ 48,719</b>	<b>\$ 47,693</b>	<b>\$ 1,026</b>
<b>Recycling &amp; Roadway Clean-up</b>				
<b>Services</b>				
Salaries and wages	\$ 14,227	\$ 14,227	\$ 13,076	\$ 1,151
<b>Total Services</b>	<b>\$ 14,227</b>	<b>\$ 14,227</b>	<b>\$ 13,076</b>	<b>\$ 1,151</b>
<b>Materials</b>				
Supplies	\$ 250	\$ 250	\$ 32	\$ 218
Repairs & maintenance	363	363	825	(462)
Fuel	4,800	4,800	3,974	826
Telephone	360	360	344	16
<b>Total Materials</b>	<b>\$ 5,773</b>	<b>\$ 5,773</b>	<b>\$ 5,175</b>	<b>\$ 598</b>
<b>Total Recycling &amp; Roadway Clean-up</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 18,251</b>	<b>\$ 1,749</b>
<b>Emergency Management Agency:</b>				
<b>Services</b>				
Director's salary	\$ 51,672	\$ 51,672	\$ 63,573	\$ (11,901)
Employees' salaries	21,548	21,548	20,417	1,131
Professional development Series education bonus	3,000	3,000	-	3,000
<b>Total Services</b>	<b>\$ 76,220</b>	<b>\$ 76,220</b>	<b>\$ 83,990</b>	<b>\$ (7,770)</b>
<b>Materials</b>				
Equipment maintenance	\$ 1,200	\$ 1,200	\$ 1,757	\$ (557)
Office expense	1,000	1,000	859	141
Dive team expenses	850	850	-	850
Local responder training	1,200	1,200	1,113	87
Vehicle maintenance	2,400	2,400	2,084	316
Rent expense	3,500	3,500	2,590	910
Telephone and communication	2,000	2,000	1,208	792
<b>Total Materials</b>	<b>\$ 12,150</b>	<b>\$ 12,150</b>	<b>\$ 9,611</b>	<b>\$ 2,539</b>
<b>Total Emergency Management Agency</b>	<b>\$ 88,370</b>	<b>\$ 88,370</b>	<b>\$ 93,601</b>	<b>\$ (5,231)</b>
<b>County Commissioners:</b>				
<b>Services</b>				
Commissioners' salaries	\$ 165,294	\$ 165,294	\$ 165,294	\$ -
Liquor Commissioner's salary	2,500	2,500	2,500	-
Computer Technician's salary	47,866	47,866	47,817	49
Computer Technician's stipend	2,000	2,000	2,002	(2)
REDCO contributions	40,000	40,000	40,000	-
Soil conservation grant	10,000	10,000	10,000	-
Greater Egypt Regional Planning Commission contributions	16,589	16,589	16,589	-
County grant matches	25,000	25,000	25,655	(655)
Regional Office of Education transfers for salaries	44,201	44,201	44,201	-
Transfer to Employees' Health Insurance Fund	1,410,000	1,750,000	1,743,000	7,000
Transfer to Employees' Health Insurance Fund - administration fees	450,000	450,000	450,000	-
Auditing preparation fees	70,000	70,000	59,937	10,063
Budget assembly fees	15,000	15,000	13,158	1,842
Other accounting services	25,000	25,000	22,992	2,008
Circuit Clerk's compliance audit fees	6,000	6,000	6,000	-
County-wide telephone expenses	32,000	32,000	42,803	(10,803)
County website design & maintenance	8,000	8,000	7,850	150
General Fund portion of 1st Circuit Probation expenses	268,260	268,260	268,260	-
Transfer to General Assistance Office	65,200	65,200	65,200	-
<b>Total Services</b>	<b>\$ 2,702,910</b>	<b>\$ 3,042,910</b>	<b>\$ 3,033,258</b>	<b>\$ 9,652</b>
<b>Materials</b>				
Contingency expense	\$ 195,009	\$ 195,009	\$ 39,913	\$ 155,096
County-wide postage expenses	100,000	100,000	81,139	18,861
Transfer to Capital Improvement Fund	200,000	683,315	-	683,315
Transfer to Debt Service - Jail lease payment	800,000	800,000	800,000	-
Transfer to Debt Service - Outside County Inmate Housing Fees	130,000	130,000	130,000	-
Transfer to Retiree Health Insurance Plan	50,000	50,000	100,543	-(50,543)
Transfer to General Fund Reserve Trust	100	54,726	187,931	(133,205)
Office supplies	1,500	1,500	2,135	(635)

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**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**

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**GENERAL FUND**  
**NOVEMBER 30, 2013**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2013 Original Budget	November 30, 2013 Amended Budget		
Cellular telephone expenses	1,200	1,200	-	1,200
Courthouse internet fees	4,200	4,200	4,453	(253)
Copier maintenance agreements	2,800	2,800	2,691	109
Travel and expense reimbursements	1,500	1,500	2,444	(944)
Tax system software maintenance	16,500	16,500	16,655	(155)
Computer Technician's equipment, parts and repairs	900	900	143	757
<u>Total Materials</u>	<u>\$ 1,503,709</u>	<u>\$ 2,041,650</u>	<u>\$ 1,368,047</u>	<u>\$ 673,603</u>
<u>Total County Commissioners</u>	<u>\$ 4,206,619</u>	<u>\$ 5,084,560</u>	<u>\$ 4,401,305</u>	<u>\$ 683,255</u>
<u>Total for all County Offices</u>	<u>\$ 13,587,560</u>	<u>\$ 14,465,501</u>	<u>\$ 13,626,418</u>	<u>\$ 839,083</u>
<u>Total Expenditures for all County Offices</u>				
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,307</u>	<u>\$ (1,552,859)</u>
<b>FUND BALANCE (GAAP), BEGINNING OF YEAR</b>			<u>\$ 2,660,074</u>	
<b>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</b>			<u>(380,226)</u>	
<b>FUND BALANCE (GAAP), END OF YEAR</b>			<u>\$ 2,279,848</u>	

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**MOTOR FUEL TAX**  
**NOVEMBER 30, 2013**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<b>REVENUES</b>				
Receipts	\$ 1,181,000	\$ 1,181,000	\$ 1,431,810	\$ 250,810
<b>TOTAL REVENUES</b>	<u>\$ 1,181,000</u>	<u>\$ 1,181,000</u>	<u>\$ 1,431,810</u>	<u>\$ 250,810</u>
<b>EXPENDITURES</b>				
Disbursements	\$ 1,700,000	\$ 1,700,000	\$ 1,461,905	\$ 238,095
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,700,000</u>	<u>\$ 1,700,000</u>	<u>\$ 1,461,905</u>	<u>\$ 238,095</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (519,000)</u>	<u>\$ (519,000)</u>	<u>\$ (30,095)</u>	<u>\$ 488,905</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (519,000)</u>	<u>\$ (519,000)</u>	<u>\$ (30,095)</u>	<u>\$ 488,905</u>
<b>FUND BALANCE (GAAP), BEGINNING OF YEAR</b>			2,294,772	
<b>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</b>			(74,225)	
<b>FUND BALANCE (GAAP), END OF YEAR</b>			<u>\$ 2,190,452</u>	

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**UNIT ROAD AND BRIDGE**  
**NOVEMBER 30, 2013**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<b>REVENUES</b>				
Receipts	\$ 737,055	\$ 737,055	\$ 1,120,399	\$ 383,344
<b>TOTAL REVENUES</b>	<u>\$ 737,055</u>	<u>\$ 737,055</u>	<u>\$ 1,120,399</u>	<u>\$ 383,344</u>
<b>EXPENDITURES</b>				
Disbursements	\$ 1,054,000	\$ 1,054,000	\$ 1,004,359	\$ 49,641
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,054,000</u>	<u>\$ 1,054,000</u>	<u>\$ 1,004,359</u>	<u>\$ 49,641</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (316,945)</u>	<u>\$ (316,945)</u>	<u>\$ 116,040</u>	<u>\$ 432,985</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (316,945)</u>	<u>\$ (316,945)</u>	<u>\$ 116,040</u>	<u>\$ 432,985</u>
<b>FUND BALANCE (GAAP), BEGINNING OF YEAR</b>			1,962,028	
<b>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</b>			(50,074)	
<b>FUND BALANCE (GAAP), END OF YEAR</b>			<u>\$ 2,027,994</u>	

**WILLIAMSON COUNTY GOVERNMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - (BUDGET BASIS)**  
**JAIL CONSTRUCTION**  
**NOVEMBER 30, 2013**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
	<u>BUDGET</u>	<u>REVISED</u>	<u>ACTUAL</u>	<u>FAVORABLE/</u>
		<u>BUDGET</u>		<u>(UNFAVORABLE)</u>
<b><u>REVENUES</u></b>				
Receipts	\$ 10	\$ 10	\$ 7,970	\$ 7,960
<b><u>TOTAL REVENUES</u></b>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 7,970</u>	<u>\$ 7,960</u>
<b><u>EXPENDITURES</u></b>				
Disbursements	\$ 1,559,510	\$ 1,559,510	\$ 30,649	\$ 1,528,861
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 1,559,510</u>	<u>\$ 1,559,510</u>	<u>\$ 30,649</u>	<u>\$ 1,528,861</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER EXPENDITURES</u></b>	<u>\$ (1,559,500)</u>	<u>\$ (1,559,500)</u>	<u>\$ (22,679)</u>	<u>\$ 1,536,821</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>CHANGE IN FUND BALANCE</u></b>	<u>\$ (1,559,500)</u>	<u>\$ (1,559,500)</u>	<u>\$ (22,679)</u>	<u>\$ 1,536,821</u>
<b><u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u></b>			1,560,929	
<b><u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u></b>			883	
<b><u>FUND BALANCE (GAAP), END OF YEAR</u></b>			<u>\$ 1,539,133</u>	



**WILLIAMSON COUNTY GOVERNMENT**  
**NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS**  
**NOVEMBER 30, 2013**

**NOTE 1 EXPLANATION OF BUDGETARY BASIS OF ACCOUNTING**

The County's policy is to prepare the annual operating budget on a basis that does not include encumbrances as the equivalent of expenditures. The Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, therefore, does not include any encumbrances in accordance with accounting principles generally accepted in the United States of America for the modified accrual basis of accounting.

**NOTE 2 EXPLANATION OF BUDGETARY PROCESS**

The County follows these procedures in establishing the budgetary data using the following dates as targets:

- |                             |   |
|-----------------------------|---|
| July                        | The County Commissioners will send a memo to each office holder requesting that he or she compile requested budget amounts for the next fiscal year.        |
| August                      | The budget requests are due to the County Commissioners.  |
| September<br>and<br>October | The County Commissioners will review the budget requests, schedule work sessions, and schedule meetings with the office holders to discuss budget requests. |
| November<br>1-15            | The County Commissioners will present and approve a Tentative Budget to be on display for fifteen (15) working days.  |
| November<br>15-30           | The County Commissioners will review and address any comments or concerns raised while the Tentative Budget was on display.                                 |
| December 1                  | The County Commissioners will adopt a final budget to be effective December 1.  |

For the fiscal year ended November 30, 2013, the County adopted annual budgets for the General Fund, all Special Revenue Funds, and all Fiduciary Funds.

Budget amendments must be authorized by the County Commissioners or other appropriating authority as determined by state statute. For the fiscal year ended November 30, 2013, there was a budget amendment passed by the County Commissioners.

The County Commissioners approve the annual budget for the general fund at the department level and for all other funds at the fund level. Unencumbered appropriations lapse at fiscal year-end.

**OTHER SUPPLEMENTARY INFORMATION**

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2013**

	SPECIAL REVENUE	CAPTIAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 10,208,612	\$ 183,611	\$ 920,531	\$ 11,312,754
MFT allotments receivable	-	-	-	-
Document stamps inventory	4,621	-	-	4,621
Inventory	1,977	-	-	1,977
Other receivables	368,328	-	-	368,328
Due from other funds	38,354	-	-	38,354
<b><u>TOTAL ASSETS</u></b>	<b>\$ 10,621,892</b>	<b>\$ 183,611</b>	<b>\$ 920,531</b>	<b>\$ 11,726,034</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 53,328	\$ -	\$ -	\$ 53,328
Due to other funds	44,398	-	-	44,398
Due to others	209,708	2,694	-	212,402
General ledger overdraft	8,727	-	-	8,727
<b><u>TOTAL LIABILITIES</u></b>	<b>\$ 316,161</b>	<b>\$ 2,694</b>	<b>\$ -</b>	<b>\$ 318,855</b>
<b><u>FUND BALANCE</u></b>				
Nonspendable:				
Inventories	\$ 6,598	\$ -	\$ -	\$ 6,598
Long-term loan receivable	316,320	-	-	316,320
Restricted:				
Statutory purposes	7,556,882	-	-	7,556,882
Grant agreement	937,041	-	-	937,041
Revolving loan agreement	194,494	-	-	194,494
Donor request	347,998	-	-	347,998
Debt service	-	-	920,531	920,531
Assigned				
Public safety enhancements	9,580	-	-	9,580
Capital improvements	-	180,917	-	180,917
Other purposes	793,474	-	-	793,474
Unassigned	143,344	-	-	143,344
<b><u>TOTAL FUND BALANCE</u></b>	<b>\$ 10,305,731</b>	<b>\$ 180,917</b>	<b>\$ 920,531</b>	<b>\$ 11,407,179</b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b>\$ 10,621,892</b>	<b>\$ 183,611</b>	<b>\$ 920,531</b>	<b>\$ 11,726,034</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**NOVEMBER 30, 2013**

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>				
General property tax	\$ 3,110,634	\$ -	\$ 1,639,987	\$ 4,750,621
Mobile home privilege tax	13,283	-	8,200	21,483
Payment in lieu of tax	10,575	-	6,997	17,572
Personal property replacement tax	-	-	-	-
Motor fuel tax allotments	948,290	-	-	948,290
Fees for services	2,322,978	-	-	2,322,978
Interest income	25,777	-	906	26,683
Federal financial assistance	272,056	-	-	272,056
State financial assistance	-	-	-	-
Department of Transportation	700,318	-	-	700,318
Federal interest subsidy program receipts	-	-	505,101	505,101
Reimbursement of expenditures	741,420	-	-	741,420
Miscellaneous receipts	303,958	34,230	-	338,188
<b>TOTAL REVENUES</b>	<b>\$ 8,449,289</b>	<b>\$ 34,230</b>	<b>\$ 2,161,191</b>	<b>\$ 10,644,710</b>
<b>EXPENDITURES</b>				
General and administrative	\$ 2,533,265	\$ -	\$ 238,548	\$ 2,771,813
Bond principal and interest	-	-	3,165,579	3,165,579
Judiciary and court related	400,978	-	-	400,978
Public safety	261,930	-	-	261,930
Public welfare	172,331	-	-	172,331
Transportation	3,972,432	-	-	3,972,432
Capital outlay	60,718	439,416	-	500,134
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,401,654</b>	<b>\$ 439,416</b>	<b>\$ 3,404,127</b>	<b>\$ 11,245,197</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,047,635</b>	<b>\$ (405,186)</b>	<b>\$ (1,242,936)</b>	<b>\$ (600,487)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 2,572,717	\$ 483,315	\$ 930,000	\$ 3,986,032
Operating transfers out	(2,542,391)	-	(480,000)	(3,022,391)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 30,326</b>	<b>\$ 483,315</b>	<b>\$ -450,000</b>	<b>\$ 963,641</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,077,961</b>	<b>\$ 78,129</b>	<b>\$ (792,936)</b>	<b>\$ 363,154</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>9,227,770</b>	<b>102,788</b>	<b>1,713,467</b>	<b>11,044,025</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 10,305,731</b>	<b>\$ 180,917</b>	<b>\$ 920,531</b>	<b>\$ 11,407,179</b>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

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	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
<b>ASSETS</b>						
Cash and cash equivalents	\$ 985,769	\$ 129,713	\$ 91,889	\$ -	\$ 227,686	\$ 16,270
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	4,160	3,616	2,944	9,812	-	672
<b>TOTAL ASSETS</b>	<b>\$ 989,929</b>	<b>\$ 133,329</b>	<b>\$ 94,833</b>	<b>\$ 9,812</b>	<b>\$ 227,686</b>	<b>\$ 16,942</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 279	\$ -	\$ 1,975	\$ -	\$ 3,890	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	3,222	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 279</b>	<b>\$ -</b>	<b>\$ 1,975</b>	<b>\$ 3,222</b>	<b>\$ 3,890</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	989,650	133,329	92,858	6,590	223,796	16,942
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 989,650</b>	<b>\$ 133,329</b>	<b>\$ 92,858</b>	<b>\$ 6,590</b>	<b>\$ 223,796</b>	<b>\$ 16,942</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 989,929</b>	<b>\$ 133,329</b>	<b>\$ 94,833</b>	<b>\$ 9,812</b>	<b>\$ 227,686</b>	<b>\$ 16,942</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
<b>ASSETS</b>						
Cash and cash equivalents	\$ 478,227	\$ 121,140	\$ 99,092	\$ 370,885	\$ 25,748	\$ 194,494
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	316,320
Due from other funds	-	-	-	4,112	-	-
<b>TOTAL ASSETS</b>	<b>\$ 478,227</b>	<b>\$ 121,140</b>	<b>\$ 99,092</b>	<b>\$ 374,997</b>	<b>\$ 25,748</b>	<b>\$ 510,814</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	-	\$ 15,000	\$ 7,413	\$ -
Due to other funds	-	-	-	-	50	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 7,463</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	-	\$ -	\$ -	316,320
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	478,227	121,140	99,092	359,997	18,285	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	194,494
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 478,227</b>	<b>\$ 121,140</b>	<b>\$ 99,092</b>	<b>\$ 359,997</b>	<b>\$ 18,285</b>	<b>\$ 510,814</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 478,227</b>	<b>\$ 121,140</b>	<b>\$ 99,092</b>	<b>\$ 374,997</b>	<b>\$ 25,748</b>	<b>\$ 510,814</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2013

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	NON-RESIDENT INDEMNITY FUND
<b>ASSETS</b>						
Cash and cash equivalents	\$ 320,866	\$ 17,221	\$ 10,907	\$ 22,195	\$ 53,154	\$ 326,950
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	3,984	-	125	-	-	-
Due from other funds	9,568	473	-	350	736	-
<b>TOTAL ASSETS</b>	<b>\$ 334,418</b>	<b>\$ 17,694</b>	<b>\$ 11,032</b>	<b>\$ 22,545</b>	<b>\$ 53,890</b>	<b>\$ 326,950</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	334,418	17,694	11,032	22,545	53,890	326,950
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 334,418</b>	<b>\$ 17,694</b>	<b>\$ 11,032</b>	<b>\$ 22,545</b>	<b>\$ 53,890</b>	<b>\$ 326,950</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 334,418</b>	<b>\$ 17,694</b>	<b>\$ 11,032</b>	<b>\$ 22,545</b>	<b>\$ 53,890</b>	<b>\$ 326,950</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2013

	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX
<b>ASSETS</b>						
Cash and cash equivalents	\$ 95,250	\$ 35,400	\$ 7,106	\$ 29,331	\$ 1,040,927	\$ 676,984
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	337	-	-
<b>TOTAL ASSETS</b>	<b>\$ 95,250</b>	<b>\$ 35,400</b>	<b>\$ 7,106</b>	<b>\$ 29,668</b>	<b>\$ 1,040,927</b>	<b>\$ 676,984</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 20,230	\$ -	\$ -	\$ -	\$ 3,322	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	28,965
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 20,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,322</b>	<b>\$ 28,965</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	75,020	35,400	-	29,668	1,037,605	648,019
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	7,106	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 75,020</b>	<b>\$ 35,400</b>	<b>\$ 7,106</b>	<b>\$ 29,668</b>	<b>\$ 1,037,605</b>	<b>\$ 648,019</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 95,250</b>	<b>\$ 35,400</b>	<b>\$ 7,106</b>	<b>\$ 29,668</b>	<b>\$ 1,040,927</b>	<b>\$ 676,984</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2013**

	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL
<b>ASSETS</b>						
Cash and cash equivalents	\$ 923,174	\$ 32,063	\$ 442,450	\$ 824,398	\$ 84,572	\$ 3,255
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	4,155
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 923,174</b>	<b>\$ 32,063</b>	<b>\$ 442,450</b>	<b>\$ 824,398</b>	<b>\$ 84,572</b>	<b>\$ 7,410</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 267	\$ -	\$ -	\$ -	\$ 952	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 267</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 952</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	922,907	32,063	442,450	824,398	83,620	7,410
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 922,907</b>	<b>\$ 32,063</b>	<b>\$ 442,450</b>	<b>\$ 824,398</b>	<b>\$ 83,620</b>	<b>\$ 7,410</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 923,174</b>	<b>\$ 32,063</b>	<b>\$ 442,450</b>	<b>\$ 824,398</b>	<b>\$ 84,572</b>	<b>\$ 7,410</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATE'S ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME
<b>ASSETS</b>						
Cash and cash equivalents	\$ 43,969	\$ 310	\$ -	\$ 3,905	\$ 3,701	\$ -
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	1,977	-
Other receivables	-	-	-	-	-	28,015
Due from other funds	191	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 44,160</b>	<b>\$ 310</b>	<b>\$ -</b>	<b>\$ 3,905</b>	<b>\$ 5,678</b>	<b>\$ 28,015</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	2,900	-	-	2,605
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,605</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	1,977	-
Restricted:						
Statutory purposes	44,160	310	-	3,905	-	-
Grant agreement	-	-	-	-	-	25,410
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	(2,900)	-	3,701	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 44,160</b>	<b>\$ 310</b>	<b>\$ (2,900)</b>	<b>\$ 3,905</b>	<b>\$ 5,678</b>	<b>\$ 25,410</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 44,160</b>	<b>\$ 310</b>	<b>\$ -</b>	<b>\$ 3,905</b>	<b>\$ 5,678</b>	<b>\$ 28,015</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2013**

	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	ELECTRONIC RECYCLING GRANT	CHIEF JUDGES' TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST
<b>ASSETS</b>						
Cash and cash equivalents	\$ 8,808	\$ 6,693	\$ 1,963	\$ 350	\$ 40,866	\$ 7,201
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	779	240
<b>TOTAL ASSETS</b>	<b>\$ 8,808</b>	<b>\$ 6,693</b>	<b>\$ 1,963</b>	<b>\$ 350</b>	<b>\$ 41,645</b>	<b>\$ 7,441</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	1,963	-	41,645	7,441
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	8,808	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	6,693	-	350	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,808</b>	<b>\$ 6,693</b>	<b>\$ 1,963</b>	<b>\$ 350</b>	<b>\$ 41,645</b>	<b>\$ 7,441</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 8,808</b>	<b>\$ 6,693</b>	<b>\$ 1,963</b>	<b>\$ 350</b>	<b>\$ 41,645</b>	<b>\$ 7,441</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2013**

	HIGHWAY MINING REIMBUSABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND	GENERAL FUND RESERVE	EMA EXERCISE	HOMEBUYER	HOUSING REHAB
<b>ASSETS</b>						
Cash and cash equivalents	\$ 330,157	\$ 5,166	\$ 788,308	\$ 1,736	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 330,157</b>	<b>\$ 5,166</b>	<b>\$ 788,308</b>	<b>\$ 1,736</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	-	-	-	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	330,157	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	1,736	-	-
Other purposes	-	5,166	788,308	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 330,157</b>	<b>\$ 5,166</b>	<b>\$ 788,308</b>	<b>\$ 1,736</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 330,157</b>	<b>\$ 5,166</b>	<b>\$ 788,308</b>	<b>\$ 1,736</b>	<b>\$ -</b>	<b>\$ -</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
NOVEMBER 30, 2013**

	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND	COUNTY CLERK FEES	SHERIFF'S FEES	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,702	\$ 1,927	\$ 121,052	\$ 232,854	\$ 10,208,612
MFT allotments receivable	-	-	-	-	-
Document stamps inventory	-	-	4,621	-	4,621
Inventory	-	-	-	-	1,977
Other receivables	-	-	14,529	-	368,328
Due from other funds	214	-	-	-	38,354
<b>TOTAL ASSETS</b>	<b>\$ 2,916</b>	<b>\$ 1,927</b>	<b>\$ 140,202</b>	<b>\$ 232,854</b>	<b>\$ 10,621,892</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 53,328
Due to other funds	-	-	43,825	523	44,398
Due to others	-	-	27,142	153,601	209,708
General ledger overdraft	-	-	-	-	8,727
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,967</b>	<b>\$ 154,124</b>	<b>\$ 316,161</b>
<b>FUND BALANCE</b>					
Nonspendable:					
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ 316,320
Inventories	-	-	4,621	-	6,598
Restricted:					
Statutory purposes	2,916	-	-	-	7,556,882
Grant agreement	-	-	-	-	937,041
Revolving loan agreement	-	-	-	-	194,494
Donor request	-	1,927	-	-	347,998
Debt service	-	-	-	-	-
Assigned					
Public safety enhancements	-	-	-	-	9,580
Other purposes	-	-	-	-	793,474
Unassigned	-	-	64,614	78,730	143,344
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,916</b>	<b>\$ 1,927</b>	<b>\$ 69,235</b>	<b>\$ 78,730</b>	<b>\$ 10,305,731</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,916</b>	<b>\$ 1,927</b>	<b>\$ 140,202</b>	<b>\$ 232,854</b>	<b>\$ 10,621,892</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
<b>REVENUES</b>						
General property tax	\$ -	\$ -	-	-	\$ -	-
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	56,107	53,725	-	131,057	31,506	8,468
Interest income	485	-	15	-	21	-
Federal financial assistance	-	-	19,293	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	38,050	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 56,592</b>	<b>\$ 91,775</b>	<b>\$ 19,308</b>	<b>\$ 131,057</b>	<b>\$ 31,527</b>	<b>\$ 8,468</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ 49,971	\$ -	\$ 15,229	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	26,902	98,126	-	127,861	-	20,932
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,902</b>	<b>\$ 98,126</b>	<b>\$ 49,971</b>	<b>\$ 127,861</b>	<b>\$ 15,229</b>	<b>\$ 20,932</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 29,690</b>	<b>\$ (6,351)</b>	<b>\$ (30,663)</b>	<b>\$ 3,196</b>	<b>\$ 16,298</b>	<b>\$ (12,464)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ 46,180	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 29,690</b>	<b>\$ (6,351)</b>	<b>\$ 15,517</b>	<b>\$ 3,196</b>	<b>\$ 16,298</b>	<b>\$ (12,464)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>959,960</b>	<b>139,680</b>	<b>77,341</b>	<b>3,394</b>	<b>207,498</b>	<b>29,406</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 989,650</b>	<b>\$ 133,329</b>	<b>\$ 92,858</b>	<b>\$ 6,590</b>	<b>\$ 223,796</b>	<b>\$ 16,942</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
<b>REVENUES</b>						
General property tax	\$ 498,220	\$ 459	\$ 459	\$ -	\$ -	\$ -
Mobile home privilege tax	4,978	6	2	-	-	-
Payment in lieu of tax	3,084	5	5	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	72,535	-	-
Interest income	-	-	-	-	11	17,851
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	6,495	35,128	-	-	-
Miscellaneous receipts	-	-	-	-	180	-
<b>TOTAL REVENUES</b>	<b>\$ 506,282</b>	<b>\$ 6,965</b>	<b>\$ 35,594</b>	<b>\$ 72,535</b>	<b>\$ 191</b>	<b>\$ 17,851</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 768,316	\$ 3,384	\$ 65,537	\$ -	\$ 17,004	\$ 1,575.00
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	64,675	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	60,718	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 768,316</b>	<b>\$ 3,384</b>	<b>\$ 65,537</b>	<b>\$ 125,393</b>	<b>\$ 17,004</b>	<b>\$ 1,575</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (262,034)</b>	<b>\$ 3,581</b>	<b>\$ (29,943)</b>	<b>\$ (52,858)</b>	<b>\$ (16,813)</b>	<b>\$ 16,276</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ 350,000	\$ -	\$ -	\$ 22,719	\$ -
Operating transfers out	(351,000)	(10,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (351,000)</b>	<b>\$ 340,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,719</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (613,034)</b>	<b>\$ 343,581</b>	<b>\$ (29,943)</b>	<b>\$ (52,858)</b>	<b>\$ 5,906</b>	<b>\$ 16,276</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,091,261</b>	<b>(222,441)</b>	<b>129,035</b>	<b>412,855</b>	<b>12,379</b>	<b>494,538</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 478,227</b>	<b>\$ 121,140</b>	<b>\$ 99,092</b>	<b>\$ 359,997</b>	<b>\$ 18,285</b>	<b>\$ 510,814</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	NON-RESIDENT INDEMNITY FUND
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	-	\$ -	-
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	16,007	5,771	6,525	4,621	-	35,400
Interest income	142	-	-	-	24	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 16,149</b>	<b>\$ 5,771</b>	<b>\$ 6,525</b>	<b>\$ 4,621</b>	<b>\$ 24</b>	<b>\$ 2,865.00</b>
						<b>\$ 38,265</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 72,906	\$ -	\$ -	-	\$ -	\$ 2,678
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	(246)	-	1,927	-	-
Public welfare	-	-	100	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 72,906</b>	<b>\$ (246)</b>	<b>\$ 100</b>	<b>\$ 1,927</b>	<b>\$ -</b>	<b>\$ 2,678</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (56,757)</b>	<b>\$ 6,017</b>	<b>\$ 6,425</b>	<b>\$ 2,694</b>	<b>\$ 24</b>	<b>\$ 35,587</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 150,085	\$ -	\$ -	-	\$ 11,546	\$ -
Operating transfers out	-	-	-	-	-	(10,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 150,085</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,546</b>	<b>\$ (10,000)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 93,328</b>	<b>\$ 6,017</b>	<b>\$ 6,425</b>	<b>\$ 2,694</b>	<b>\$ 11,570</b>	<b>\$ 25,587</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>241,090</b>	<b>11,677</b>	<b>4,607</b>	<b>19,851</b>	<b>42,320</b>	<b>301,363</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 334,418</b>	<b>\$ 17,694</b>	<b>\$ 11,032</b>	<b>\$ 22,545</b>	<b>\$ 53,890</b>	<b>\$ 326,950</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 874,107	\$ -
Mobile home privilege tax	-	-	-	-	3,411	-
Payment in lieu of tax	-	-	-	-	3,235	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	948,290
Fees for services	-	3,600	-	-	-	-
Interest income	-	-	-	14	-	-
Federal financial assistance	-	-	-	-	1,355	1,198
State financial assistance	-	-	-	-	-	-
Department of Transportation	566,591	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	461	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 566,591</b>	<b>\$ 3,600</b>	<b>\$ 461</b>	<b>\$ 14</b>	<b>\$ 882,108</b>	<b>\$ 949,488</b>
<b>EXPENDITURES</b>						
General and administrative	\$ 686,008	\$ -	\$ -	\$ 7,200	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	1,276,049	762,619
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 686,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,200</b>	<b>\$ 1,276,049</b>	<b>\$ 762,619</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (119,417)</b>	<b>\$ 3,600</b>	<b>\$ 461</b>	<b>\$ (7,186)</b>	<b>\$ (393,941)</b>	<b>\$ 186,869</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ 4,798	\$ 449,311	\$ 128,887
Operating transfers out	-	-	-	-	(6,000)	(285,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,798</b>	<b>\$ 443,311</b>	<b>\$ (156,113)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (119,417)</b>	<b>\$ 3,600</b>	<b>\$ 461</b>	<b>\$ (2,388)</b>	<b>\$ 49,370</b>	<b>\$ 30,756</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>194,437</b>	<b>31,800</b>	<b>6,645</b>	<b>32,056</b>	<b>988,235</b>	<b>617,263</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 75,020</b>	<b>\$ 35,400</b>	<b>\$ 7,106</b>	<b>\$ 29,668</b>	<b>\$ 1,037,605</b>	<b>\$ 648,019</b>

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL
<b>REVENUES</b>						
General property tax	\$ 624,633	\$ -	\$ 71,402	\$ 369,735	\$ -	\$ -
Mobile home privilege tax	1,986	-	1,012	1,888	-	-
Payment in lieu of tax	2,130	-	563	1,553	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	79,497
Interest income	1,226	87	1,373	382	273	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	133,727	-	-	-	-
Reimbursement of expenditures	16,850	-	-	-	19,219	-
Miscellaneous receipts	539	-	-	45	-	-
<b>TOTAL REVENUES</b>	<b>\$ 647,364</b>	<b>\$ 133,814</b>	<b>\$ 74,350</b>	<b>\$ 373,603</b>	<b>\$ 19,492</b>	<b>\$ 79,497</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	99,240
Public welfare	-	-	-	-	7,375	-
Transportation	791,356	299,494	258,072	480,904	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 791,356</b>	<b>\$ 299,494</b>	<b>\$ 258,072</b>	<b>\$ 480,904</b>	<b>\$ 7,375</b>	<b>\$ 99,240</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (143,992)</b>	<b>\$ (165,680)</b>	<b>\$ (183,722)</b>	<b>\$ (107,301)</b>	<b>\$ 12,117</b>	<b>\$ (19,743)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 102,120	\$ 60,515	\$ -	\$ 112,344	\$ 165,200	\$ -
Operating transfers out	-	(11,822)	-	-	(960)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 102,120</b>	<b>\$ 48,693</b>	<b>\$ -</b>	<b>\$ 112,344</b>	<b>\$ 164,240</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (41,872)</b>	<b>\$ (116,987)</b>	<b>\$ (183,722)</b>	<b>\$ 5,043</b>	<b>\$ 176,357</b>	<b>\$ (19,743)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>964,779</b>	<b>149,050</b>	<b>626,172</b>	<b>819,355</b>	<b>(92,737)</b>	<b>27,153</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 922,907</b>	<b>\$ 32,063</b>	<b>\$ 442,450</b>	<b>\$ 824,398</b>	<b>\$ 83,620</b>	<b>\$ 7,410</b>

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATE'S ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	19,901	-	-	-	-	-
Interest income	36	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	76,029
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	36,248	-	240	-
<b>TOTAL REVENUES</b>	<b>\$ 19,937</b>	<b>\$ -</b>	<b>\$ 36,248</b>	<b>\$ -</b>	<b>\$ 240</b>	<b>\$ 76,029</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	55,202
Public safety	7,120	3,961	39,244	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,120</b>	<b>\$ 3,961</b>	<b>\$ 39,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,202</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 12,817</b>	<b>\$ (3,961)</b>	<b>\$ (2,996)</b>	<b>\$ -</b>	<b>\$ 240</b>	<b>\$ 20,827</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 12,817</b>	<b>\$ (3,961)</b>	<b>\$ (2,996)</b>	<b>\$ -</b>	<b>\$ 240</b>	<b>\$ 20,827</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>31,343</b>	<b>4,271</b>	<b>96</b>	<b>3,905</b>	<b>5,438</b>	<b>4,583</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 44,160</b>	<b>\$ 310</b>	<b>\$ (2,900)</b>	<b>\$ 3,905</b>	<b>\$ 5,678</b>	<b>\$ 25,410</b>

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	ELECTRONIC RECYCLING GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	15,277	2,821
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	15,448	23,950	2,678	977	-	-
<b>TOTAL REVENUES</b>	<u>\$ 15,448</u>	<u>\$ 23,950</u>	<u>\$ 2,678</u>	<u>\$ 977</u>	<u>\$ 15,277</u>	<u>\$ 2,821</u>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ 715	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	7,280	-
Public safety	17,248	21,197	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 17,248</u>	<u>\$ 21,197</u>	<u>\$ 715</u>	<u>\$ -</u>	<u>\$ 7,280</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (1,800)</u>	<u>\$ 2,753</u>	<u>\$ 1,963</u>	<u>\$ 977</u>	<u>\$ 7,997</u>	<u>\$ 2,821</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	(1,833)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,833)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (1,800)</u>	<u>\$ 2,753</u>	<u>\$ 1,963</u>	<u>\$ (856)</u>	<u>\$ 7,997</u>	<u>\$ 2,821</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	10,608	3,940	-	1,206	33,648	4,620
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 8,808</u>	<u>\$ 6,693</u>	<u>\$ 1,963</u>	<u>\$ 350</u>	<u>\$ 41,645</u>	<u>\$ 7,441</u>

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	COPS METHAMPHETAMINE GRANT	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	FICA FUND	CORONER'S CREMATION
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 671,619	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	16,265
Interest income	-	-	-	-	-	-
Federal financial assistance	10,400	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	175,678	-
Miscellaneous receipts	-	100,546	-	614	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,400</b>	<b>\$ 100,546</b>	<b>\$ -</b>	<b>\$ 614</b>	<b>\$ 847,297</b>	<b>\$ 16,265</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ 95,573	\$ -	\$ 0	\$ 728,724	\$ 14,851
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	8,546	-	-	-	-	-
Public welfare	-	-	2,260	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,546</b>	<b>\$ 95,573</b>	<b>\$ 2,260</b>	<b>\$ -</b>	<b>\$ 728,724</b>	<b>\$ 14,851</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,854</b>	<b>\$ 4,973</b>	<b>\$ (2,260)</b>	<b>\$ 614</b>	<b>\$ 118,573</b>	<b>\$ 1,414</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ 2,410	\$ -	\$ 778,670	\$ -
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,410</b>	<b>\$ -</b>	<b>\$ 778,670</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,854</b>	<b>\$ 4,973</b>	<b>\$ 150</b>	<b>\$ 614</b>	<b>\$ 897,243</b>	<b>\$ 1,414</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>652</b>	<b>1,801</b>	<b>-</b>	<b>4,494</b>	<b>-</b>	<b>7,983</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,506</b>	<b>\$ 6,774</b>	<b>\$ 150</b>	<b>\$ 5,108</b>	<b>\$ 897,243</b>	<b>\$ 9,397</b>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	HIGHWAY MINING REIMBURSABLE COSTS	WILLIAMSON COUNTY HIGHWAY BOND	GENERAL FUND RESERVE	EMA EXERCISE	HOMEBUYER	HOUSING REHAB
<b>REVENUES</b>						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-
Interest income	1,229	36	-	-	-	-
Federal financial assistance	-	-	-	4,585	-	161,749
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	450,000	-	-	-	-	-
Miscellaneous receipts	-	103,900	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 451,229</b>	<b>\$ 103,936</b>	<b>\$ -</b>	<b>\$ 4,585</b>	<b>\$ -</b>	<b>\$ 161,749</b>
<b>EXPENDITURES</b>						
General and administrative	\$ -	\$ -	\$ -	2,849	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	847	161,749
Transportation	-	103,938	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 103,938</b>	<b>\$ -</b>	<b>\$ 2,849</b>	<b>\$ 847</b>	<b>\$ 161,749</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 451,229</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ 1,736</b>	<b>\$ (847)</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ 187,932	\$ -	\$ -	\$ -
Operating transfers out	(121,072)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (121,072)</b>	<b>\$ -</b>	<b>\$ 187,932</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 330,157</b>	<b>\$ (2)</b>	<b>\$ 187,932</b>	<b>\$ 1,736</b>	<b>\$ (847)</b>	<b>\$ -</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-</b>	<b>5,168</b>	<b>600,376</b>	<b>-</b>	<b>847</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 330,157</b>	<b>\$ 5,166</b>	<b>\$ 788,308</b>	<b>\$ 1,736</b>	<b>\$ -</b>	<b>\$ -</b>

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**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND	COUNTY CLERK FEES	SHERIFF'S FEES	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
<b>REVENUES</b>					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 3,110,634
Mobile home privilege tax	-	-	-	-	13,283
Payment in lieu of tax	-	-	-	-	10,575
Personal property replacement tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	948,290
Fees for services	2,465	-	1,039,407	722,023	2,322,978
Interest income	-	-	-	19	25,777
Federal financial assistance	-	-	-	-	272,056
State financial assistance	-	-	-	-	-
Department of Transportation	-	-	-	-	700,318
Reimbursement of expenditures	-	-	-	-	741,420
Miscellaneous receipts	-	15,267	-	-	303,958
<b>TOTAL REVENUES</b>	<b>\$ 2,465</b>	<b>\$ 15,267</b>	<b>\$ 1,039,407</b>	<b>\$ 722,042</b>	<b>\$ 8,449,289</b>
<b>EXPENDITURES</b>					
General and administrative	\$ -	\$ -	\$ 312	\$ 433	\$ 2,533,265
Bond principal and interest	-	-	-	-	-
Judiciary and court related	-	-	-	-	400,978
Public safety	-	63,693	-	-	261,930
Public welfare	-	-	-	-	172,331
Transportation	-	-	-	-	3,972,432
Capital outlay	-	-	-	-	60,718
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 63,693</b>	<b>\$ 312</b>	<b>\$ 433</b>	<b>\$ 7,401,654</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 2,465</b>	<b>\$ (48,426)</b>	<b>\$ 1,039,095</b>	<b>\$ 721,609</b>	<b>\$ 1,047,635</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 2,572,717
Operating transfers out	-	-	(1,037,628)	(707,076)	(2,542,391)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,037,628)</b>	<b>\$ (707,076)</b>	<b>\$ 30,326</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 2,465</b>	<b>\$ (48,426)</b>	<b>\$ 1,467</b>	<b>\$ 14,533</b>	<b>\$ 1,077,961</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>451</b>	<b>50,353</b>	<b>67,768</b>	<b>64,197</b>	<b>9,227,770</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,916</b>	<b>\$ 1,927</b>	<b>\$ 69,235</b>	<b>\$ 78,730</b>	<b>\$ 10,305,731</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2013**

	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 183,611	\$ 183,611
Due from other funds	-	-
<b><u>TOTAL ASSETS</u></b>	<u>\$ 183,611</u>	<u>\$ 183,611</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Due to others	2,694	2,694
<b><u>TOTAL LIABILITIES</u></b>	<u>\$ 2,694</u>	<u>\$ 2,694</u>
<b><u>FUND BALANCE</u></b>		
Assigned	\$	\$
Capital improvements	180,917	180,917
<b><u>TOTAL FUND BALANCE</u></b>	<u>\$ 180,917</u>	<u>\$ 180,917</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>\$ 183,611</u>	<u>\$ 183,611</u>

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2013**

	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b><u>REVENUES</u></b>		
Miscellaneous receipts	\$ 34,230	\$ 34,230
Federal financial assistance	-	-
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ 34,230</u></b>	<b><u>\$ 34,230</u></b>
<b><u>EXPENDITURES</u></b>		
General and administrative	\$ -	\$ -
Capital outlay	439,416	439,416
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 439,416</u></b>	<b><u>\$ 439,416</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ (405,186)</u></b>	<b><u>\$ (405,186)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Operating transfers in	\$ 483,315	\$ 483,315
Operating transfers out	-	-
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ 483,315</u></b>	<b><u>\$ 483,315</u></b>
<b><u>CHANGE IN FUND BALANCE</u></b>	<b><u>\$ 78,129</u></b>	<b><u>\$ 78,129</u></b>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<b><u>102,788</u></b>	<b><u>102,788</u></b>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<b><u>\$ 180,917</u></b>	<b><u>\$ 180,917</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2013**

	<u>JAIL DEBT SERVICE</u>	<u>SELF-INSURANCE BOND FUND</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 904,266	\$ 16,265	\$ 920,531
Due from other funds	-	-	-
<b><u>TOTAL ASSETS</u></b>	<u>\$ 904,266</u>	<u>\$ 16,265</u>	<u>\$ 920,531</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>LIABILITIES</u></b>			
Due to others	\$ -	\$ -	\$ -
<b><u>TOTAL LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>			
Restricted:			
Debt service	\$ 904,266	\$ 16,265	\$ 920,531
<b><u>TOTAL FUND BALANCE</u></b>	<u>\$ 904,266</u>	<u>\$ 16,265</u>	<u>\$ 920,531</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<u>\$ 904,266</u>	<u>\$ 16,265</u>	<u>\$ 920,531</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2013**

	JAIL DEBT SERVICE	SELF-INSURANCE BOND FUND	TOTAL NONMAJOR DEBT SERVICE FUNDS
<b><u>REVENUES</u></b>			
General property tax	\$ -	\$ 1,639,987	\$ 1,639,987
Mobile home privilege tax	-	8,200	8,200
Payment in lieu of tax	-	6,997	6,997
Federal interest subsidy program receipts	505,101	-	505,101
Interest income	643	263	906
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ 505,744</u></b>	<b><u>\$ 1,655,447</u></b>	<b><u>\$ 2,161,191</u></b>
<b><u>EXPENDITURES</u></b>			
General and administrative	\$ -	\$ 238,548	\$ 238,548
Bond principal and interest	1,989,226	1,176,353	3,165,579
Capital outlay	-	-	-
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 1,989,226</u></b>	<b><u>\$ 1,414,901</u></b>	<b><u>\$ 3,404,127</u></b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ (1,483,482)</u></b>	<b><u>\$ 240,546</u></b>	<b><u>\$ (1,242,936)</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ 930,000	\$ -	\$ 930,000
Operating transfers out	-	(480,000)	(480,000)
<b><u>TOTAL OTHER FINANCING SOURCES (USES)</u></b>	<b><u>\$ 930,000</u></b>	<b><u>\$ (480,000)</u></b>	<b><u>\$ 450,000</u></b>
<b><u>CHANGE IN FUND BALANCE</u></b>	<b><u>\$ (553,482)</u></b>	<b><u>\$ (239,454)</u></b>	<b><u>\$ (792,936)</u></b>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<b><u>1,457,748</u></b>	<b><u>255,719</u></b>	<b><u>1,713,467</u></b>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<b><u>\$ 904,266</u></b>	<b><u>\$ 16,265</u></b>	<b><u>\$ 920,531</u></b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2013**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
<b>ASSETS</b>					
Cash and cash equivalents	\$ 16,023	\$ 680,189	\$ 114,234	\$ -	\$ 17,197
Other receivables	-	69,379,920	-	-	34,935
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 16,023</b>	<b>\$ 70,060,109</b>	<b>\$ 114,234</b>	<b>\$ -</b>	<b>\$ 52,132</b>
<b>LIABILITIES AND NET POSITION</b>					
<b>LIABILITIES</b>					
Tax available for distribution	\$ -	\$ 379,264	\$ -	\$ -	\$ -
Overpayments	-	308,716	-	-	-
Due to other funds	-	-	-	-	-
Agency funds due others	-	375	99,752	-	52,878
Deferred charges	-	69,371,754	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 70,060,109</b>	<b>\$ 99,752</b>	<b>\$ -</b>	<b>\$ 52,878</b>
<b>NET POSITION</b>					
Restricted for trust purposes	\$ 16,023	\$ -	\$ 14,482	\$ -	\$ (746)
<b>TOTAL NET POSITION</b>	<b>\$ 16,023</b>	<b>\$ -</b>	<b>\$ 14,482</b>	<b>\$ -</b>	<b>\$ (746)</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 16,023</b>	<b>\$ 70,060,109</b>	<b>\$ 114,234</b>	<b>\$ -</b>	<b>\$ 52,132</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2013**

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 3,671	\$ -	\$ 1,377	\$ -
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,671</b>	<b>\$ -</b>	<b>\$ 1,377</b>	<b>\$ -</b>
<b>LIABILITIES AND NET POSITION</b>						
<b>LIABILITIES</b>						
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Agency funds due others	-	-	3,430	-	1,377	-
Deferred charges	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,430</b>	<b>\$ -</b>	<b>\$ 1,377</b>	<b>\$ -</b>
<b>NET POSITION</b>						
Restricted for trust purposes	\$ -	\$ -	241	\$ -	-	\$ -
<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,671</b>	<b>\$ -</b>	<b>\$ 1,377</b>	<b>\$ -</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2013**

	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST	911 FUND	TOTAL AGENCY FUNDS
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 541	\$ 1,748,704	\$ 353,367	\$ 2,935,303
Other receivables	-	-	-	2,704	19,090	69,436,649
Due from other funds	-	-	477	14	-	491
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,018</b>	<b>\$ 1,751,422</b>	<b>\$ 372,457</b>	<b>\$ 72,372,443</b>
<b>LIABILITIES AND NET POSITION</b>						
<b>LIABILITIES</b>						
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,264
Overpayments	-	-	-	-	-	308,716
Due to other funds	-	-	-	137,170	-	137,170
Agency funds due others	-	-	-	1,359,897	40,464	1,558,173
Deferred charges	-	-	-	-	-	69,371,754
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,497,067</b>	<b>\$ 40,464</b>	<b>\$ 71,755,077</b>
<b>NET POSITION</b>						
Restricted for trust purposes	\$ -	\$ -	\$ 1,018	\$ 254,355	\$ 331,993	\$ 617,366
<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,018</b>	<b>\$ 254,355</b>	<b>\$ 331,993</b>	<b>\$ 617,366</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,018</b>	<b>\$ 1,751,422</b>	<b>\$ 372,457</b>	<b>\$ 72,372,443</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2013**

	STATE SHARE RENTAL HOUSING	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
<b>ADDITIONS</b>					
General property tax	\$ -	\$ -	\$ -	\$ 24,328	\$ -
Mobile home privilege tax	-	-	-	89	-
Payment in lieu of tax	-	-	-	88	-
Fees for services	-	-	64,738	-	-
Interest income	1	-	87	-	-
Occupancy tax	-	-	-	-	328,531
Miscellaneous receipts	-	-	-	3	-
Tax redemptions	-	-	1,700,808	-	-
Federal financial assistance	-	-	-	-	-
State financial assistance	-	-	-	-	-
<b>TOTAL ADDITIONS</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 1,765,633</b>	<b>\$ 24,508</b>	<b>\$ 328,531</b>
<b>DEDUCTIONS</b>					
General and administrative	\$ -	\$ -	\$ 1,690,933	\$ -	\$ 322,558
Judiciary and court related	-	-	-	-	-
Public health	-	-	-	-	-
Public welfare	78,281	-	-	24,508	-
Public safety	-	-	-	-	-
<b>TOTAL DEDUCTIONS</b>	<b>\$ 78,281</b>	<b>\$ -</b>	<b>\$ 1,690,933</b>	<b>\$ 24,508</b>	<b>\$ 322,558</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ (78,280)</b>	<b>\$ -</b>	<b>\$ 74,700</b>	<b>\$ -</b>	<b>\$ 5,973</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	\$ 93,879	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(74,658)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 93,879</b>	<b>\$ -</b>	<b>\$ (74,658)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION AFTER TRANSFERS</b>	<b>\$ 15,599</b>	<b>\$ -</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ 5,973</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>424</b>	<b>-</b>	<b>14,440</b>	<b>-</b>	<b>(6,719)</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 16,023</b>	<b>\$ -</b>	<b>\$ 14,482</b>	<b>\$ -</b>	<b>\$ (746)</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2013**

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
<b>ADDITIONS</b>						
General property tax	\$ 346,836	\$ 326,455	\$ -	\$ 2,107,638	\$ -	\$ 80,796
Mobile home privilege tax	1,713	1,549	-	10,188	-	399
Payment in lieu of tax	1,433	1,323	-	8,695	-	334
Fees for services	-	-	7,100	-	-	-
Interest income	38	35	2	229	-	-
Occupancy tax	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Tax redemptions	-	-	52,602	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
<b>TOTAL ADDITIONS</b>	<b>\$ 350,020</b>	<b>\$ 329,362</b>	<b>\$ 59,704</b>	<b>\$ 2,126,750</b>	<b>\$ -</b>	<b>\$ 81,529</b>
<b>DEDUCTIONS</b>						
General and administrative	\$ -	\$ -	\$ 54,197	\$ 2,126,750	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public health	350,020	331,604	-	-	-	-
Public welfare	-	-	-	-	-	81,529
Public safety	-	-	-	-	-	-
<b>TOTAL DEDUCTIONS</b>	<b>\$ 350,020</b>	<b>\$ 331,604</b>	<b>\$ 54,197</b>	<b>\$ 2,126,750</b>	<b>\$ -</b>	<b>\$ 81,529</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ -</b>	<b>\$ (2,242)</b>	<b>\$ 5,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(5,446)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,446)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION AFTER TRANSFERS</b>	<b>\$ -</b>	<b>\$ (2,242)</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>-</b>	<b>2,242</b>	<b>180</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS**  
**NOVEMBER 30, 2013**

	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST	911 FUND	TOTAL AGENCY FUNDS
<b>ADDITIONS</b>						
General property tax	\$ 112,895	\$ -	\$ -	\$ -	\$ -	\$ 2,998,948
Mobile home privilege tax	556	-	-	-	-	14,494
Payment in lieu of tax	226	-	-	-	-	12,099
Fees for services	-	-	6,333	1,458,849	504,784	2,041,804
Interest income	-	-	-	1,685	1,946	4,023
Occupancy tax	-	-	-	-	-	328,531
Miscellaneous receipts	-	-	-	10,702	544	11,249
Tax redemptions	-	-	-	-	-	1,753,410
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
<b>TOTAL ADDITIONS</b>	<b>\$ 113,677</b>	<b>\$ -</b>	<b>\$ 6,333</b>	<b>\$ 1,471,236</b>	<b>\$ 507,274</b>	<b>\$ 7,164,558</b>
<b>DEDUCTIONS</b>						
General and administrative	\$ -	\$ 1,351	\$ 15,682	\$ -	\$ -	\$ 4,211,471
Judiciary and court related	-	-	-	127,237	-	127,237
Public health	-	-	-	-	-	681,624
Public welfare	-	-	-	-	-	297,995
Public safety	113,677	-	-	-	-	380,235
<b>TOTAL DEDUCTIONS</b>	<b>\$ 113,677</b>	<b>\$ 1,351</b>	<b>\$ 15,682</b>	<b>\$ 127,237</b>	<b>\$ 380,235</b>	<b>\$ 5,698,562</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ -</b>	<b>\$ (1,351)</b>	<b>\$ (9,349)</b>	<b>\$ 1,343,999</b>	<b>\$ 127,039</b>	<b>\$ 1,465,996</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ -	\$ 1,351	\$ -	\$ -	\$ -	\$ 95,230
Operating transfers out	-	-	-	(1,345,091)	-	(1,425,195)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 1,351</b>	<b>\$ -</b>	<b>\$ (1,345,091)</b>	<b>\$ -</b>	<b>\$ (1,329,965)</b>
<b>CHANGE IN NET POSITION AFTER TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,349)</b>	<b>\$ (1,092)</b>	<b>\$ 127,039</b>	<b>\$ 136,031</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>10,367</b>	<b>255,447</b>	<b>204,954</b>	<b>481,335</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,018</b>	<b>\$ 254,355</b>	<b>\$ 331,993</b>	<b>\$ 617,366</b>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**ASSESSED VALUATIONS, TAX RATES, TAX EXTENSIONS AND COLLECTIONS**  
**FOR THE TAX LEVY YEARS ENDED NOVEMBER 30, 2013, 2012, AND 2011**

	2012 Levy Payable 2013	2011 Levy Payable 2012	2010 Levy Payable 2011
<b>ASSESSED VALUATIONS</b>	<b>\$ 921,342,629</b>	<b>\$ 907,345,394</b>	<b>\$ 876,482,521</b>
<b>TAX RATES PER \$100</b>			
County General Fund	0.54073	0.51944	0.47640
Public Health Fund (Bi-County)	0.03778	0.03792	0.03839
Municipal Retirement Fund	0.06751	0.14647	0.15685
Social Security	0.07315	0.00000	0.00000
Mental Health Fund	0.03556	0.03429	0.03483
Public Building Commission Fund	0.22958	0.22958	0.18419
County Highway General Fund	0.09477	0.07552	0.07818
Unit Special Bridge Fund	0.03391	0.02199	0.02276
Highway Special Bridge Fund	0.03391	0.02199	0.02276
Unit Road and Bridge Fund	0.07591	0.07881	0.08158
Federal Aid Matching Fund	0.00775	0.02241	0.02320
Gravel Road Tax Fund	0.04027	0.04181	0.04329
University of Illinois Cooperative Extension Fund	0.01227	0.01230	0.01244
Child Advocacy Center Fund	0.00265	0.00197	0.00200
Senior Citizens Fund	0.00880	0.00883	0.00897
Self-Insurance Bond Fund	0.17864	0.18156	0.18384
ICRMT Self-Insurance	0.07381	0.13778	0.12095
Liability Insurance Fund	0.00009	0.00009	0.00010
Workmen's Compensation Fund	0.00005	0.00005	0.02163
Unemployment Insurance Fund	0.00005	0.00005	0.00162
<b>TOTAL TAX RATES</b>	<b>1.54719</b>	<b>1.57286</b>	<b>1.51398</b>
<b>TAX EXTENSIONS</b>			
County General Fund	\$ 4,981,976	\$ 4,713,115	\$ 4,175,563
Public Health Fund (Bi-County)	348,084	344,065	336,482
Municipal Retirement Fund	621,998	1,328,989	1,374,763
Social Security	673,962	-	-
Mental Health Fund	327,629	311,129	305,279
Public Building Commission Fund	2,115,218	2,083,084	1,614,393
County Highway General Fund	873,156	685,227	685,234
Unit Special Bridge Fund	312,427	199,525	199,487
Highway Special Bridge Fund	312,427	199,525	199,487
Unit Road and Bridge Fund (Less 30% municipal share)	699,391	715,079	715,034
Federal Aid Matching Fund	71,404	203,336	203,344
Gravel Road Tax Fund	371,025	379,361	379,429
University of Illinois Cooperative Extension Fund	113,049	111,603	109,034
Child Advocacy Center Fund	24,416	17,875	17,530
Senior Citizens Fund	81,078	80,119	78,620
Self-Insurance Bond Fund	1,645,886	1,647,376	1,611,325
ICRMT Self-Insurance	680,043	1,250,140	160,100
Liability Insurance Fund	829	817	876
Workmen's Compensation Fund	461	454	189,583
Unemployment Insurance Fund	461	454	14,199
<b>TOTAL TAX EXTENSIONS</b>	<b>\$ 14,254,920</b>	<b>\$ 14,271,273</b>	<b>\$ 12,369,762</b>
<b>TAX COLLECTIONS</b>			
County General Fund	\$ 4,964,119	\$ 4,695,622	\$ 4,164,580
Public Health Fund (Bi-County)	346,836	342,757	335,496
Municipal Retirement Fund	619,769	1,323,859	1,370,850
Social Security	671,546	-	-
Mental Health Fund	326,455	309,944	304,378
Public Building Commission Fund	2,107,638	2,075,583	1,610,401
County Highway General Fund	873,038	684,796	685,213
Unit Special Bridge Fund	312,385	199,412	199,487
Highway Special Bridge Fund	312,180	199,247	199,379
Unit Road and Bridge Fund (less 30% municipal share)	482,766	492,266	491,989
Highway Gravel and Rock	369,695	377,910	378,309
Federal Aid Matching Fund	71,394	203,196	203,337
University of Illinois Cooperative Extension Fund	112,644	111,179	108,713
Child Advocacy Center Fund	24,328	17,807	17,478
Senior Citizens Fund	80,788	79,814	78,381
Self-Insurance Bond Fund	1,639,987	1,641,110	1,606,906
ICRMT Self-Insurance	677,605	1,245,547	158,136
Liability Insurance Fund	826	813	874
Workmen's Compensation Fund	459	262	189,468
Unemployment Insurance Fund	459	438	14,189
<b>TOTAL TAX COLLECTIONS</b>	<b>\$ 13,994,917</b>	<b>\$ 14,001,562</b>	<b>\$ 12,117,564</b>
<b>PERCENTAGE OF COLLECTIONS</b>	<b>98.1760%</b>	<b>98.1101%</b>	<b>97.9612%</b>

(Sources: Williamson County Tax Collector and Williamson County Clerk's Rate Books)

**WILLIAMSON COUNTY GOVERNMENT**  
**LEGAL DEBT MARGIN**  
**NOVEMBER 30, 2013**

*Assessed Valuation (Calendar Year 2012 Payable 2013)	\$ 921,342,629
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<b><u>LEGAL DEBT LIMITATION</u></b>	<b>\$ 26,488,601</b>
Less: Qualified Bonded Indebtedness - November 30, 2013	<u>-</u>
<b><u>LEGAL DEBT MARGIN</u></b>	<b><u>\$ 26,488,601</u></b>

**Notes:**

- 1) 50 ILCS 405/1.10\*\* excludes bond issues 2010A and 2010B for qualified bonded indebtedness as these bonds were issued for the purpose of constructing a County Jail.
- 2) 745 ILCS 10/9-105\*\* excludes bond issues 2011 and 2011A from qualified bonded indebtedness as these bonds were issued for the purpose of self-insurance against tort judgments and settlements.

**\*(Source: Williamson County Tax Rate Book)**

**\*\* (Source: Illinois Compiled Statutes)**

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL MAJOR FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
General	Major Fund	Receipt of local property taxes, fees, salary reimbursements and state payments for the County's share of various taxes, etc. Also, disbursement of these funds for all general County expenditures, except those specifically associated with other funds.
Motor Fuel Tax	Major Fund	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Unit Road and Bridge Fund	Major Fund	Receipt and disbursement of property taxes and other funding to support road and bridge improvements.
Jail Construction Fund	Major Fund	Receipt and disbursement of bond proceeds and other income for the construction of a new County Jail.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Animal Control	Special Revenue	Receipt of animal control fees and related disbursements.
Animal Control Memorial	Special Revenue	Receipt of animal control donations and related disbursements.
Assessment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future court related disbursements.
Assessor's Mapping	Special Revenue	Accumulation of fees from the Circuit Clerk to defray the cost of implementing and maintaining the County's Geographic Information System.
Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
Chief Judge's Trust	Special Revenue	Accumulation of receipts from the 1 <sup>st</sup> Circuit counties for the expenses of the chief judge's office.
Circuit Clerk Operation Add-on	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
Computer and Photo	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Condemnation	Special Revenue	Accounting for proceeds of condemnation actions and disbursement to proper recipients.
Cops Methamphetamine Grant	Special Revenue	Receipt and disbursement of grant funds for the specified grant purpose.
Coroner's Cremation	Special Revenue	Receipt and disbursement of cremation fees.
Coroner's Morgue	Special Revenue	Receipt of donations and disbursement of funds for building and maintaining the Coroner's morgue.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
County Clerk	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
County Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
County Highway General	Special Revenue	Receipt and disbursement of property taxes and funds for County Highway General Fund expenditures.
Courthouse Security	Special Revenue	Accumulation of receipts from the Circuit Clerk for courthouse security expenditures.
Document Storage	Special Revenue	Receipt of filing fees for all court cases filed with Circuit Clerk and disbursements for maintenance of storage system.
Economic Development Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
Electronic Recycling Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
EMA/Faith Based Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
EMA Exercise	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid projects.
FICA Fund	Special Revenue	Receipt and disbursement of property taxes and local funds for the County's share of social security and medicare taxes.
General Assistance	Special Revenue	Receipt and disbursement of local funds for assistance to individuals.
General Fund Reserve Fund	Special Revenue	Receipt of stabilization funds to be utilized upon a 2/3 majority vote for cash flow emergencies and stabilization of resources.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Geographic Information System	Special Revenue	Receipt and subsequent disbursement of geographic information system fees from the County Clerk.
Grant Clearing	Special Revenue	Receipt and disbursement of grant fund for the specified grant purpose.
Gravel Road Tax	Special Revenue	Receipt and disbursement of property taxes and local funds for specific road projects.
Highway Mining Reimbursable	Special Revenue	Receipt and disbursement of private funds for local road repairs.
Homebuyer	Special Revenue	Receipt and disbursement of grant fund for the specified grant purpose
Housing Rehabilitation	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
Married Family Domestic Violence	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
Mobile Home Indemnity	Special Revenue	Accumulation of fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Non-resident/Indemnity Fund	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Police Vehicle Trust	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to purchase squad cars.
Recycling Grant	Special Revenue	Receipt and disbursement of grant funds to purchase recycling equipment.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.



**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Rental Housing Program	Special Revenue	Receipt and disbursement of rental housing fees charged by the County Clerk to record qualified documents.
Sheriff's Auxiliary	Special Revenue	Receipt and subsequent disbursement of auxiliary receipts.
Sheriff's Donation	Special Revenue	Receipt and disbursement of donations for the purpose of fulfilling donor specific requests.
Sheriff's Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
Sheriff's DUI Equipment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future Sheriff DUI equipment purchases.
Sheriff's Fees	Special Revenue	Accumulation of fees and fines; subsequently transferred to the General Fund.
Sheriff's Medical Costs	Special Revenue	Receipt and subsequent disbursement of fees collected by the Circuit Clerk for inmate medical expenses.
Shooting Range Trust	Special Revenue	Receipt and subsequent disbursement of donations collected for shooting range activities.
States Attorney Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
State's Attorney Federal Drug	Special Revenue	Receipt and subsequent disbursement of federal funds received from drug forfeiture cases.
Township Bridge	Special Revenue	Expenditure of state funds for repair and construction of bridges.
Traffic Safety Day	Special Revenue	Receipts from donations by local businesses and sales from program merchandise and subsequent disbursements for education of traffic safety.
Treasurer's Automation	Special Revenue	Accumulation of receipts from tax sales for future purchase of automation equipment and expenses for the Treasurer's Office.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Unemployment	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for unemployment insurance payments.
Unit Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Unit Special Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County bridge construction and repair.
Victims of Crime	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
Vital Records	Special Revenue	Receipt and subsequent disbursement of fees from the County Clerk for the reproduction and recording of birth and death records.
Williamson County Highway Bond	Special Revenue	Receipt of cash bond for highway projects.
Workmen's Compensation	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for workmen's compensation related expenses.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR CAPITAL PROJECTS FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Capital Improvement Trust	Capital Project	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -**  
**GOVERNMENTAL NONMAJOR DEBT SERVICE FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Self-Insurance Bond	Debt Service	Accumulation of receipts for the purpose of paying bond principal repayments, bond interest, and premiums.
Jail Debt Service Fund	Debt Service	Accumulation of receipts for the purpose of paying bond principal repayments, bond interest, and premiums.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION**  
**PROPRIETARY INTERNAL SERVICE FUNDS – MAJOR FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Employee Health Insurance	Internal Service Major Fund	Receipt and disbursement of County and employee funds for expenditures of the County's Employees' Health Insurance program.
ICRMT Self Insurance	Internal Service Major Fund	Receipt of funding for and subsequent disbursement for expenditures for self-insurance purposes.
Illinois Municipal Retirement	Internal Service Major Fund	Receipt of funding for and subsequent disbursement of County and employee funds for expenditures to the Illinois Municipal Retirement System.
Retiree Health Insurance	Internal Service Major Fund	Collection of County contributions for the administration of the Retiree Health Insurance Program.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION**  
**FIDUCIARY TRUST FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Bed Tax	Trust	Receipt of bed tax from county hotels and motels and subsequent disbursement to the Williamson County Tourism Bureau.
Bi-County Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local health department.
Child Advocacy Center Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local Child Advocacy Center.
Circuit Clerk Fees Trust	Trust	Accounting for proceeds of the Circuit Clerk (bail receipts, fines, etc.) and distribution to proper recipients and other funds.
County Clerk Real Estate Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on real estate parcels.
Dispute Resolution	Trust	Accumulation of receipts from the Circuit Clerk's office for disbursement to dispute resolution centers.
Liquor License & Fingerprinting	Trust	Receipt of liquor license and fingerprinting fees collected by the County Clerk and subsequent transfer to the State of Illinois.
Mental Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local mental health board.
Mobile Home Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on mobile home parcels.
911 Fund	Trust	Receipt and disbursement of 911 funds that the County Treasurer is the fiduciary agent for. The funds themselves are controlled by a separately appointed Board.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT**  
**LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION**  
**FIDUCIARY TRUST FUNDS**  
**NOVEMBER 30, 2013**

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Public Building Commission Tax Collection Trust	Trust	Receipt of property taxes for distribution to the Williamson County Public Building Commission.
Senior Citizens Tax Collection Trust	Trust	Receipt of property taxes for distribution to a local senior citizens program.
State Share Rental Housing	Trust	Receipt of rental housing fees charged by the County Clerk for recording qualified documents and subsequent disbursement to the State of Illinois.
Tax Collector Trust	Trust	Collection of property taxes, mobile home taxes and various fees, and payments in lieu of taxes with subsequent disbursement to the various county taxing districts.
Unclaimed Bail Bond	Trust	Receipt of unclaimed bail bonds upon expiration of statute of limitations to be distributed to property owners.
University of Illinois Cooperative Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local extension office.